REPORTS

ON THE

ADMINISTRATION

OF THE

ABKÁRI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1898-99.

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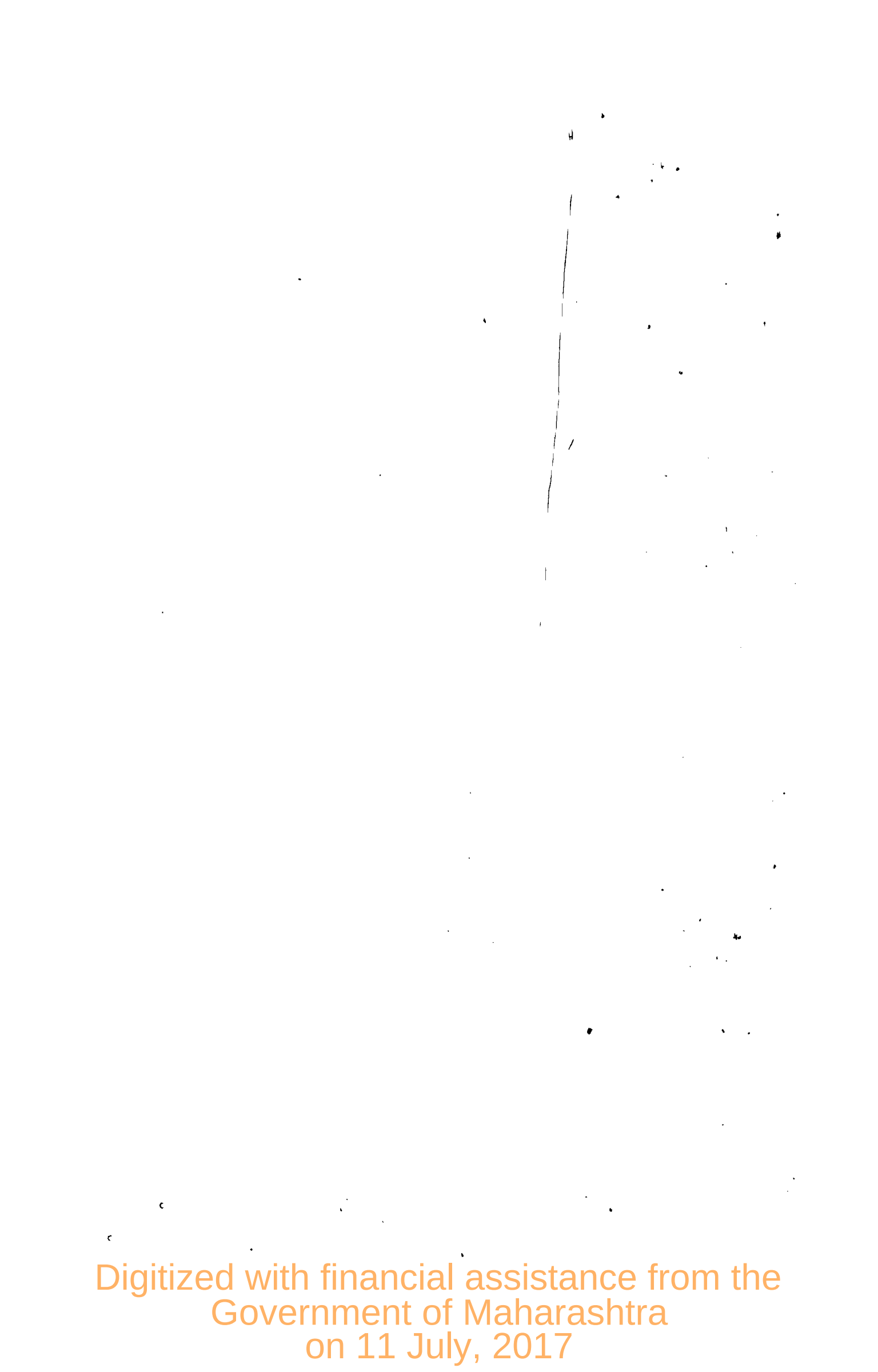

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No. 7277 of 1899.

FROM

JOHN POLLEN, ESQUIRE, I. C. S., LL.D.,
Barrister-at-Law,
Acting Commissioner of Customs,
Salt, Opium and A'bkári, Bombay;

To

THE HONOURABLE
MR. J. W. P. MUIR-MACKENZIE, M.R.A.C., I.C.S.,
Secretary to Government,
Revenue Department, Bombay.

Camp Igatpuri, 23rd December 1899.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1898-99, ending 31st July 1899.

Changes in the personnel.

2. Mr. R. M. Kennedy was Commissioner of A'bkári from the commencement of the year up to the 3rd December 1898, on which date I took charge of the office and held it till the end of the year.

I.—SANCTIONED STRENGTH OF ESTABLISHMENT.

Sanctioned strength of the establishment for each district as it stood on 31st July 1899.

3. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1899, is shown in the following table:—

Districts.	EXCISE DEPARTMENT.								A'BKA'RI POLICE.					Total annual Cost.
	Strength.						Cost.		Strength.			Cost.		
	Assistant Collector.	Supervisor and Assistant Supervisor.	Inspectors on pay exceeding Rs. 50.	Gaugers on Rs. 100 and less and Sub-Inspectors on Rs. 50 and less.	Clerks, Kárkúns and Tálatis.	Menials.	Monthly.	Annual.	Head Constables.	Daffedárs and Savárs.	Constables.	Monthly.	Annual.	
							Rs.	Rs.				Rs.	Rs.	Rs.
Bombay	1	2	13	24	12	120	5,383	64,596	2	..	10	129	1,548	66,144
Ahmedabad	...	...	4	2	1	10	538	6,456	4	...	17	219	2,628	9,084
Kaira	...	...	8	4	1	...	485	5,820	2	...	11	145	1,740	7,560
Panch Mahals ...	...	...	3	5	...	2	444	5,328	3	...	14	164	1,968	7,296
Broach	...	...	3	3	1	...	440	5,280	4	...	17	208	2,496	7,776
Surat	...	...	7	7	12	1	1,334	16,008	6	...	52	595	7,140	23,148
Thána	...	...	13	25	2	...	2,338	28,056	18	...	76	980	11,760	39,816
Násik	...	...	4	7	1	...	595	7,140	3	...	16	183	2,196	9,336
Khándesh	...	...	11	19	2	35	1,994	23,568	1	17	4	574	6,888	30,456
Ahmednagar... ...	...	...	1	4	...	...	223	2,676	2	...	23	233	2,796	5,472
Poona...	...	...	3	6	1	1	628	7,536	7	...	32	403	4,836	12,372
Sholapur	...	...	2	6	...	...	390	4,680	4	...	31	343	4,116	8,796
Sátára	...	...	2	3	...	...	320	3,840	3	...	38	381	4,572	8,412
Belgaum	...	...	3	3	1	...	445	5,340	3	...	26	282	3,384	8,724
Dhárwár	...	...	3	7	1	...	580	6,960	3	...	29	300	3,600	10,560
Bijápur	...	...	2	7	1	...	430	5,160	3	...	25	267	3,204	8,364
Kánara	...	...	7	14	1	3	1,073	12,876	5	...	48	500	6,000	18,876
Ratnágiri	...	...	10	18	2	13	1,161	13,932	13	...	76	859	10,308	24,240
Kolába	...	...	6	22	...	6	1,382	16,584	8	...	73	776	9,312	25,896
Total ...	1	2	100	186	39	191	20,153	2,41,836	94	17	618	7,541	90,492	3,32,328

Under the sanction conveyed in Government Resolution, Revenue Department, No. 7298, dated the 15th November 1898, the establishment at the Uran distilleries, which is included under Bombay in the above table, was revised, the salary of two gaugers being made progressive from Rs. 50 to Rs. 65 and from Rs. 30 to Rs. 40, with an annual increment of Rs. 3 and Rs. 2 respectively. The clerical establishment at the distilleries was also increased by one clerk on Rs. 25, and the pay of one clerk on Rs. 30 was raised to Rs. 35. With these exceptions, the strength of the A'bkári establishment was the same as in the previous year.

There was no change in the strength of the A'bkári Police.

II.—SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

4. The principal sources of the A'bkári revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable, under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of country liquor.

5. The country liquor taxed and consumed is of two kinds, *viz.*:—

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

COUNTRY SPIRIT.

6. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the districts of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

Use of different descriptions how distributed.

In the Town and Island of Bombay, and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

The spirit distilled from molasses (jágri) has hitherto been used in Belgaum and other districts of the Southern Marátha Country, but during the year under report its place was taken by mhowra spirit except in the Sátára District, where spirit distilled from molasses was mostly used.

III.—SYSTEMS OF ADMINISTRATION.

SYSTEMS OF ADMINISTRATION.

7. Under the orders contained in the Government of India Resolution, Finance and Commerce Department, No. 4417, dated 23rd August 1887, a description of the various systems under which the excise is administered in the Bombay Presidency and the extent to which each applies was given in the yearly Administration Reports up to 1896-97. But the Government of India have issued a memorandum on Excise Administration on all matters connected with liquor, and have directed that this description should be omitted and "in lieu of it a short note should be inserted showing the corrections and alterations which would be necessary to make the Chapter of the Excise Memorandum relating to the Province correct with reference to the facts and figures of the year under report." The description referred to is, therefore, not given here; but the desired note showing the corrections and alterations to be made in the Excise Memorandum is appended to this report. A descriptive account of the system of opium and hemp-drugs administration will, as directed by the Government of India, be continued to be submitted in the prefatory chapter of the Opium and A'bkári Reports, respectively.

Description of systems discontinued

Changes during the year.

8. The systems under which country spirit farms were managed during the year under report were the same as in the previous year. The systems for realizing the revenue from toddy were also the same as in the previous year. There was no change in the rates of tree-tax throughout the Presidency. The rates of still-head duty also remained the same.

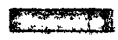
A'bkári map.

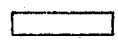
9. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which either the ábkári revenues have been leased to the British Government, or the ábkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and the maximum selling prices of

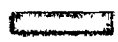
BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco: Office, Poona 1899.
BOMBAY
ALIBAG
MORUD
RATNAGIRI
KARWAR
GOA
BARODA
AHMEDABAD
SURAT
NASIK
AHMEDNAGAR
SHOLAPUR
KOLHAPUR
BELGAUM
DHARWAR
KHANDESH
GUJARAT
CENTRAL INDIA AGENCY
GULF OF CAMBAY
ARABIAN SEA
MYSORE TER.
MADRAS PRES.

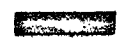
References

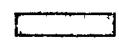
British Districts

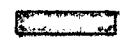
1 Under the Public or Private Distilleries Still head duty and License fee system. 

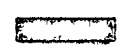
2 Unaer the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system. 

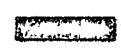
3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. 

4 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system No. 2 above. 

System No. 3 above. 

5 Native States within the Presidency which under Treaty engagements are working their Abkari under British system. 

6 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 4 & 5 

7 Portuguese Indian Settlements. 

country spirit and toddy, in force at the end of 1897-98 and at the end of the year under report, are given in Appendix A.

SYSTEMS OF ADMINISTRATION.

10. The cultivation of hemp for the preparation of intoxicating drugs has hitherto been but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them, and by fees on their import, export, and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

Rates of still-head duty and tree-tax and maximum selling prices shown in Appendix A.

INTOXICATING DRUGS.

If the amount does not exceed 10 Indian maunds	... Rs. 5
For every additional 2 maunds	... Re. 1

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous, the fees are charged only once.

An addition was made in the year under report to clause 9 of the license form of intoxicating drugs empowering Collectors to fix minimum selling prices with a view to prevent the farmers from flooding the country with cheap drugs towards the termination of their contract. Important modifications of the system will be introduced when the Bill to amend the Bombay Abkári Act has become law.

IV.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

FINANCIAL RESULTS.

11. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years:—

REVENUE. Realizations from all sources.

Heads of Revenue.	Realizations in 1894-95.	Realizations in 1895-96.	Realizations in 1896-97.	Realizations in 1897-98.	Realizations in 1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country liquor	83,89,043	88,74,068	84,02,566	(a) 85,43,271	84,22,769
2. Imported foreign liquors and country liquors excised at tariff rates ...	1,41,373	1,44,068	1,35,462	1,40,255	1,46,579
3. Intoxicating drugs	1,56,856	1,65,644	2,05,778	2,28,053	1,83,241
4. Miscellaneous	1,34,593	1,36,429	1,33,786	1,36,720	1,45,266
Total ...	88,21,870	93,20,209	88,77,592	(a) 90,48,299	88,97,855

The total realizations during the year under report were less by Rs. 1,50,444 than in the previous year.

Revenue from country liquor.

12. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below:—

Items.	Realizations.				
	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
Revenue from Country Spirit alone.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Still-head duty on mhowra, jágri, and toddy spirit	64,16,093	66,52,416	62,53,316	(a) 65,72,672	64,47,962
2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty	437	25,699	83	51,533	44,726
3. License fees for sale of spirit	2,90,799	3,34,670	3,33,810	3,31,704	4,40,599
4. Farms for manufacture and sale of spirit	27,400	26,727	28,200	7,200	7,200
5. Tree-tax on trees tapped for extraction of toddy for distillation.	83,322	1,03,798	1,33,117	1,08,140	90,228
6. Fees for toddy distilleries	3,124	3,621	4,777	4,405	4,133
7. Other items	6,248	9,667	7,726	3,447	2,738
Total ...	68,27,423	71,56,598	67,61,029	(a) 70,79,101	70,37,591
Revenue from Country Spirit and Toddy.					
8. Tree-tax on toddy trees tapped for sale of toddy and its distillation	2,01,792	2,08,950	1,80 581	1,79,582	1,69,491
Revenue from Toddy alone.					
9. Tree-tax on toddy trees tapped for sale of raw toddy only ..	7,85,236	8,31,709	7,60,750	7,04,285	6,86,595
10. License fees for sale of toddy	5,66,550	6,66,843	6,87,358	5,67,972	5,19,942
11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree-tax	2,497	1,809	6,089	5,916	2,057
12. Extra fees for appointment of agents, &c...	5,073	6,938	6,143	4,475	4,741
13. Farms for use of toddy trees on Government land	477	1,221	1,616	1,940	1,841
Total ..	13,59,833	15,08,520	14,60,956	12,84,588	12,15,777
GRAND TOTAL ..	83,89,043	88,74,068	84,02,566	(a) 85,43,271	84,22,769

(a) The difference of Rs. 7,929 between the figures shown in the Report for 1897-98 and those in this Report is due to the fact that the correct sum on account of still-head duty for Násik for 1897-98 is Rs. 1,75,000 and not Rs. 1,82,929 as shown in Imperial Form I attached to the Report for that year.

FINANCIAL RESULTS.

Revenue from country spirit alone, from country spirit and toddy combined, and from raw toddy.

13. Details for each district are given in the attached Imperial Form No. 1. The revenue from country spirit alone was less by Rs. 41,510, that from country spirit and toddy combined by Rs. 10,181, and that from toddy alone by Rs. 68,811.

Still-head duty receipts.

14. The receipts from still-head duty decreased by Rs. 1,24,710, while the payments on account of deficiency in the minimum guarantees were Rs. 44,726 against Rs. 51,533 in the previous year. The deficiency payments were in Násik (Rs. 20,112), Bijápur (Rs. 16,907), Sátára (Rs. 5,990), Ratnágiri (Rs. 1,216) and Kánara (Rs. 501). The decrease in the still-head duty receipts was chiefly in Khándesh (Rs. 1,86,158), Ahmednagar (Rs. 40,001), Bijápur (Rs. 36,808), Belgaum (Rs. 25,003), Násik (Rs. 20,112) and Poona (Rs. 20,000).

Particulars of minimum guarantees shown in statement.

The amounts of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the year under report are shown in a statement inserted after the Imperial Return No. 5.

15. The considerable falling off observable in Khándesh is due to the concession of Rs. 1,63,158 in respect of the three years' farm ending 31st July 1898, and to the reduction by Rs. 23,000 of minimum guaranteed revenue for the current contract, sanctioned by Government Resolution, Revenue Department, No. 3649-63 Confl. of 31st May 1898. The decreases in Ahmednagar, Bijápur, Belgaum and Poona, are also due to concessions in respect of the triennial contract ending 31st July 1899 sanctioned by Government Resolution, Revenue Department, No. 7639-178 Confl., dated 26th October 1899. The above concessions were determined upon by Government because famine and plague restrictions had, in a manner altogether beyond the Farmers' control, adversely affected the sales in those districts. The decrease in Násik is attributed to smaller issues during the year under report owing to large balances remaining on hand from the previous year.

16. The districts exhibiting marked increases are Thána (Rs. 98,259), Bombay (Rs. 80,603), Ahmedabad (Rs. 26,924), Kaira (Rs. 16,978) and Ratnágiri (Rs. 12,433). The increase in Thána is attributed to larger consumption, which is due to the fact that the year in this district was more favourable than the previous one and to relaxation of plague restrictions. In Bombay it is chiefly due to larger consumption of liquor both among labouring classes and among classes which generally abstain from drink, as the popular impression has grown that liquors act as a tonic or preventive against plague. In Ahmedabad it was due to increased demand for liquor on account of the increase in the number of mill hands employed in the City. The increase in Kaira is due to the fact that the full quantity of liquor covered by the minimum guarantee was removed, while in the previous year there was a deficiency in such removals.

Revenue from license fees for sale of spirit.

17. The revenue from "License fees for sale of spirits," which is realized only in the Town and Island of Bombay, exceeds that of the previous year by Rs. 1,08,895, this improvement being due to keener competition at auction sales of the licenses.

Revenue from cut-still farms.

The realizations under "Farms for manufacture and sale of spirit" were the same as in the previous year, *viz.*, Rs. 7,200. This revenue is realized in the Deesa Cantonment only.

Revenue from tree-tax in Ratnágiri and Kánara.

18. The collections on account of tree-tax on trees tapped for toddy for distillation decreased by Rs. 17,912. This revenue is collected only in Ratnágiri and the coast tálukas of the Kánara District. The former district is mainly responsible for the falling off, and this is due to the previous year's balance stocks of spirit at distilleries and depôts. As in the previous year, no mhowra spirit was consumed in the Ratnágiri District.

Bombay.

19. The revenue from "tree-tax on trees tapped for sale of toddy and its distillation" is derived wholly in the Town and Island of Bombay and was Rs. 1,69,401 against Rs. 1,79,582 in the previous year.

Revenue from raw toddy.

20. The receipts from "tree-tax on trees tapped for extraction of toddy for consumption" were less by Rs. 17,689. The decrease was chiefly in Belgaum (Rs. 6,954), Dhárwár (Rs. 5,258) and Surat (Rs. 4,254). The decrease in Belgaum is attributable to plague. Many of the toddy shops, particularly in the Sampgaon Táluka, have lost considerably from the

FINANCIAL RESULTS.

dispersion of their customers. In Dhárwár the falling off is also due to plague. The causes operating in the decrease were (1) the temporary closing of shops in consequence of the death or flight of the shopkeepers, (2) the restrictions placed on the movements of tappers coming from infected areas, (3) the reluctance of the people to frequent shops in infected villages. In Surat the decrease is attributed to the low prices of agricultural products and consequent poverty of the toddy drinking agriculturists, especially in the Mándvi táluka, and in the Bulsár táluka Plague also adversely affected the sales.

Under "license fees for sale of toddy," there was a decrease of Rs. 48,030, owing chiefly to falling off in competition for shops at auction sales. The decrease in Surat alone was Rs. 24,739. Other noticeable decreases were those in Bijápur (Rs. 21,825) and Dhárwár (Rs. 15,917). Bombay shows an increase of Rs. 14,730.

Deficiency in minimum guarantee for toddy farms.

21. The deficiency in the minimum guaranteed revenue made good by Farmers on account of tree-tax was Rs. 2,657 against Rs. 5,916 in the previous year, showing a decrease of Rs. 3,259.

Revenue from foreign liquor and Indian manufactured liquors excised at Tariff rates.

22. The revenue from imported foreign liquor and from Indian manufactured liquors, excised at Tariff rates, rose by Rs. 6,324. The improvement is chiefly in Bombay, and due partly to the competition at auction sales of some of the licenses to sell foreign liquors, and partly to the transfer of some paying lower rates of fees to the class paying higher fees, as the year under report was the first of the triennial period (1898—1901) for which licenses on the new terms have been granted.

Revenue from intoxicating drugs.

23. The revenue from intoxicating drugs fell off by Rs. 44,812 compared with the previous year. The districts showing noticeable decreases are Bombay (Rs. 10,288), Násik (Rs. 6,302), Thána (Rs. 5,996), Dhárwár (Rs. 4,702), Kolába (Rs. 4,218) and Surat (Rs. 4,096). The decreases are attributable to falling off in competition at auction sales of the retail sale licenses, owing to fear of a recurrence of plague. An increase of Rs. 1,124 is noticeable in the Ahmednagar District.

EXPENDITURE.

24. As explained in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the Ábkári Department proper. The expenditure of the Ábkári and Opium Departments is classed together under the major head "Excise," and, as a general rule, the same establishments do preventive duties for both Departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2, appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,13,606 against Rs. 3,25,487 in the preceding year, the decrease occurring principally under the heads "Establishment" and "Supplies and Services."

25. The expenditure shown in Imperial Form No. 2, appended, is exclusive of (1) the cost of the Police establishment employed on ábkári and opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States whose ábkári rights have been leased or acquired. These amount to Rs. 90,492, Rs. 1,43,750, and Rs. 2,64,146, respectively.

V.—Statistics and Explanatory Remarks.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

26. The incidence of ábkári taxation per head of population, according to the census returns of 1891 for each district of the Presidency proper, for the year under report and the previous year, is noted in the following table. The corresponding particulars for Native States the ábkári of which has been leased to the British Government, have not been given, for the reason that the realizations do not include the receipts from foreign liquors and intoxicating drugs, and in some cases those from toddy, but are mostly the receipts from country spirit only :—

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

British Districts and Native States.	Population according to the Census of 1891.	1897-98. Realizations.	1897-98. Incidence of Taxation per Head of Population.	1898-99. Realizations.	1898-99. Incidence of Taxation per Head of Population.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
British Districts.					
Bombay	821,764	27,21,481	3 5 0	29,18,017	3 8 10
Ahmedabad	921,712	1,96,747	0 3 5	2,11,365	0 3 8
Kaira	871,589	39,267	0 0 9	37,226	0 0 8
Panch Mahals	313,417	60,226	0 3 1	43,537	0 2 3
Broach	341,490	1,92,217	0 9 0	1,89,009	0 8 10
Surat	649,989	11,70,352	1 12 10	11,36,758	1 12 0
Thána	819,580	10,33,624	1 4 2	11,21,976	1 5 11
Násik	843,582	(a) 1,95,200	0 3 8	1,89,265	0 3 7
Khándesh	1,493,771	4,98,844	0 5 4	3,14,265	0 3 4
Ahmednagar	888,755	96,540	0 1 9	57,426	0 1 0
Poona	1,067,800	6,30,473	0 9 5	6,14,484	0 9 2
Sholápur	750,689	1,60,138	0 3 5	1,41,972	0 3 0
Sátára	1,225,989	87,650	0 1 2	69,017	0 0 11
Belgaum	1,013,261	3,34,743	0 5 3	3,11,396	0 4 11
Dhárwár	1,051,314	4,09,429	0 6 3	4,01,026	0 6 1
Bijápur	796,339	1,62,810	0 3 3	1,17,187	0 2 4
Kánara	446,351	1,86,564	0 6 8	1,75,853	0 6 4
Ratnágiri	1,105,926	2,50,178	0 3 7	2,50,010	0 3 7
Kolába	594,872	4,09,070	0 11 0	4,04,723	0 10 11
Total ...	16,018,190	(a) 88,35,353	0 8 10	87,04,512	0 8 8
Native States.					
Cambay	.....	18,326	.....	19,640	.....
Rewa Kántha States	.....	19,645	.....	19,001	.....
Mahi Kántha States	.....	639	.....	534	.....
Jawhár	.....	18,254	.....	22,218	.....
Sudhágad	.....	8,789	.....	10,143	.....
Khándesh Mewás	... ..	14,202	.....	10,671	.....
Akalkot	.....	5,704	.....	5,832	.....
Deccan Jághirs	.....	16,921	.....	16,129	.....
Southern Marátha Country Jághirs.	.....	1,04,027	.....	83,141	.....
Sávanur	.....	6,239	.....	6,034	.....
Total ...	.....	2,12,746	.....	1,93,343	.....
GRAND TOTAL ...	.....	(a) 90,48,299	.....	88,97,855	.....

27. For the year under report, the average incidence of ábkári taxation per head of population, according to the census of 1891, was 8 annas and 8 pies against 8 annas and 10 pies in the preceding year. As usual, the incidence of taxation per head of population was highest in Bombay, where for the year under report it amounted to Rs. 3-8-10 compared with Rs. 3-5-0 in the preceding year. It was lowest in Kaira, being 8 pies against 9 pies in the previous year. In Surat it was Rs. 1-12-0 and Rs. 1-12-10, and in Thána Rs. 1-5-11 and Rs. 1-4-2 in 1898-99 and 1897-98 respectively. In the remaining districts the incidence varied from Re. 0-10-11 in Kolába to Re. 0-0-11 in Sátára. "The extraordinary difference" in the incidence of taxation from 9 annas per head of population in Broach to 9 pies in Kaira noticed by Government in reviewing the Abkári Administration Report for 1897-98 has engaged my attention. It is due to the diversity of the conditions and habits of the people of the two districts. The drinking propensities and capacities of the people of Broach are greater than those of the Kaira District. The drinking population of Kaira consists of Dheds, Chamárs, Wágris, Kolis, Golás (rice beaters) whose resources are very scanty, their daily earnings varying from 4 annas to 2 annas which they can ill afford to spend in drink, whereas the drinking population of the Broach District consists of Machis (fishermen), mill-hands, oilmen, Kolis, &c., whose daily earnings vary from 12 annas to 4 annas. It is unfortunately almost an ábkári axiom that the higher the wages earned by the labouring classes, the greater the consumption of liquor.

28. The statistics furnished in columns 12 to 15 of Imperial Form No. 4, appended, represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States the ábkári of which has been leased to the British Government. The following statement shows the total consumption of

(a) *Vide* remark (a) under paragraphs 11 and 12 *supra*.

country spirit in each district and in the whole Presidency, for the year under report and the previous year; and the average rate of consumption per head of population. The quantities are given in gallons of strength 25 U. P.:—

District.	Population.	1897-98.		1898-99.	
		Gallons.	Rate of Consumption per head of Population.	Gallons.	Rate of Consumption per head of Population.
		25° U. P.	Drams.	25° U. P.	Drams.
Bombay	821,764	655,475	38·3	677,041	39·5
Ahmedabad	921,712	64,535	3·4	71,289	3·7
Kaira	871,589	12,650	0·7	10,960	0·6
Panch Mahals	313,417	63,434	9.7	50,743	7·8
Broach	341,490	55,482	7·7	52,792	7·4
Surat	649,989	291,077	21·5	308,488	22·8
Thána	819,580	392,704	23·0	431,180	25·3
Násik	843,582	59,888	3·4	61,915	3·5
Khándesh	1,493,771	268,336	8·6	239,651	7·7
Ahmednagar	888,755	15,294	0·8	16,253	0·9
Poona	1,067,800	121,848	5·5	125,745	5·7
Sholápur	750,689	24,914	1·6	27,800	1·8
Sátára	1,225,989	16,593	0·6	16,137	0·6
Bijápur	796,339	15,229	0·9	16,381	1·0
Belgaum	1,013,261	48,600	2·3	53,591	2·5
Dhárwár	1,051,314	69,343	3·2	74,769	3·4
Kánara	446,351	44,608	4·8	48,607	5·2
Ratnágiri	1 105,926	82,366	3·6	93,131	4·0
Kolába	594,872	132,355	10·7	150,650	12·2
Total ...	16,018,190	2,434,731	7·3	2,527,123	7·6

29. The total sales of country spirit exceeded those of the previous year by 92,392 gallons. The districts showing noticeable increases are Thána (38,476 gallons) and Bombay (21,566 gallons). The increases in Thána and Bombay are due to the causes set forth in paragraph 16 above accounting for the improvement in still-head duty receipts.

30. The districts showing marked decreases are—Khándesh (28,685 gallons) and the Panch Mahals (12,691 gallons). In Khándesh the decrease is attributed partly to the fact that the poorer people have hardly yet recovered from the effects of the last famine and partly to the reduction in the number of workmen employed on the Tápti Valley Railway. The decline in the Panch Mahals is ascribed (1) to the prevalence of plague and (2) to the large number of free permits granted for distilling liquor on occasions of marriages and festivals.

TODDY DISTILLERIES IN RATNÁGIRI AND KÁNARA.

31. There were in the year under report nine permanent toddy spirit distilleries in Ratnágiri and three in the Coast tálukas of Kánara as under :—

Ratnágiri.	*Kánara.*
1. Vengurla.	1. Kodibág.
2. Málvan.	2. Gangawali.
3. Rahatagar (Ratnágiri).	3. Shiráli.
4. Malgund.	
5. Guhágar.	
6. Dábhol.	
7. Anjarla.	
8. Pálshet.	
9. Ladghar.	

32. The distillery at Palshet was re-opened during the year under report, that at Jaitápur being closed, as the distillers at the latter place

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demanded unusually high wages, which the new country-spirit farmers were unwilling to pay. Hence the establishment at Jaitápur was transferred to Palshet: *vide* Government Resolution No. 3053, dated the 3rd May 1899, Revenue Department.

WORKING OF MHOWRA FLOWERS ACT.

33. The provisions of the Mhowra Flowers Act are well understood by the people. The period of mhowra vacation allowed by Section 18-A of the Act was extended by a fortnight up to 30th April by Government Notification No. 1996, dated the 17th March 1899, on account of the lateness of the crop. The number of prosecutions under the Mhowra Flowers Act fell in the Thána District from 41 in 1897-98 to 37 in the year under report, there being slight increase in the Sháhápur Táluka. In Kolába, too, the number of cases declined from 25 in 1897-98 to 10 in the year under report, and this may be due to the effect of the order of the District Magistrate (referred to in my last year's report), to the effect that all important cases should be tried by the Sub-Divisional Magistrate, and that sentences in all cases would be carefully scrutinised.

RATES OF CONSUMPTION PER HEAD.

34. As in previous years the average rate of consumption per head was largest in Bombay, and lowest in Sátára and Kaira. Of the mofussil districts, Thána, Surat, Kolába, Panch Maháls and Khándesh give the highest rates of consumption per head.

TODDY SPIRIT.

35. During the year under report, toddy spirit was manufactured only in Bombay, Ratnágiri and Kánara. The subjoined statement shows the quantity of toddy used in distillation, and the quantity of spirit manufactured therefrom in each district in the year under report and in the previous year :—

	Toddy Distilled.		Spirit Manufactured.	
	1897-98.	1898-99.	1897-98.	1898-99.
	Gallons.	Gallons.	Gallons. 25° U.P.	Gallons. 25° U.P.
Bombay	553,199	380,610	89,426	64,132
Kánara...	167,107	153,681	30,882	18,051
Ratnágiri	864,001	657,592	171,148	112,625

36. The quantity of toddy spirit manufactured in Bombay, Kánara and Ratnágiri in the year under report was less by 25,294 gallons, 12,831 gallons and 58,523 gallons, respectively, than in the previous year. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 5·9, in Kánara 8·5 and in Ratnágiri 5·8 gallons of toddy were on an average required to manufacture one gallon of spirit of strength of 25° U. P. The number of trees tapped for toddy for distillation in the Kánara and Ratnágiri districts is shown in the margin. Similar particulars for Bombay cannot be given, as in Bombay separate licenses are not issued to tap trees for toddy either (*a*) for distillation or (*b*) for consumption in the raw state. The total number of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1897-98.	1898-99.
Kánara ..	2,648	1,963
Ratnágiri...	11,514	9,475

	1897-98.	1898-99.
Cocoanut trees ...	12, 78	11,411
Brab „ ...	711	588
Date „ ...	3,983	4,312

Trees tapped for toddy for distillation in Kánara and Ratnágiri.

37. Government Resolution No. 1630 of the 21st February 1896 authorized the issue of licenses to tap trees for toddy for distillation in the Ratnágiri District and the coast tálukas of the Kánara District for the calendar year so as to make them run concurrently with the country spirit licenses. Under Government Resolution No. 5435 of 21st July 1897, the trees licensed to be tapped for the supply of toddy shops up to the end of July were allowed to be tapped for distillation for five months longer from August to December, and under Government Resolution No. 3053, dated the 3rd May 1899, the trees tapped for distillation at the Pálshet

distillery were licensed for four months from April to July 1899, at a proportionate rate of tree-tax. Thus three sets of tapping licenses for distillation had to be dealt with in the year under report, one for a period of five months from 1st August to 31st December 1898, the other for seven months from 1st January to 31st July 1899, and the third for four months from 1st April to 31st July 1899. The total number of cocoanut trees licensed to be tapped for distillation in each of the three different periods in the Kánara and Ratnágiri districts, is contrasted with that in the preceding year, as per details noted in the margin. These figures do not agree with those shown in the preceding paragraph, which have been arrived at by taking $\frac{5}{12}$ths, $\frac{7}{12}$ths and $\frac{4}{12}$ths of the number of trees tapped in the three different periods above referred to, and by adding them together.

	Kánara.		Ratnágiri.	
	1897-89.	1898-99.	1897-98.	1898-99.
Five months (August to December) ...	1,690	1,835	13,063	10,525
Seven months (January to July) ...	3,332	2,053	10,408	8,153
Four months (April to July)	...	...	...	1,003
Total ...	5,022	3,888	23,471	19,681

Yield of toddy per tree in Bombay, and quantities used for consumption in raw state and for distillation.

38. In the Máhim Division and at the Dádar Distillery, inquiries have been continued regarding the average outturn of toddy per tree. During the year under report the yield of 1,855 trees was recorded, and the average thus ascertained was 82·6 gallons per tree as compared with 91·1 for the preceding year, 91·8 in 1895-96 (the figure for 1896-97 is not available, owing to interruptions of tapping and distilling operations—*vide* paragraph 49 of that year's report), and a mean of 91·9 for the last eleven years, excluding 1896-97. The cause of fluctuation in the yield has not been satisfactorily ascertained. According to the ascertained average for the year the total yield of the cocoanut and brab trees tapped is estimated at 994,752 gallons. Deducting from this 380,610 gallons, the quantity admitted into the distillery for the manufacture of spirit, the cocoanut and brab toddy which passed into consumption in the raw state is estimated at 614,142 gallons. Date tree toddy is rarely distilled in Bombay. The number of trees tapped was less by 661 than in the previous year.

RAW TODDY. Number of trees tapped and quantity of toddy sold.

39. The following statement shows the number of trees licensed to be tapped for raw toddy in each mofussil district of the Presidency, and the quantity of toddy reported to have been sold from the shops, during the year under report and in the preceding year :—

Districts.	1897-98.				1898-99.			
	Trees tapped.			Quantity of Toddy sold.	Trees tapped.			Quantity of Toddy sold.
	Cocoanut.	Brab.	Date and Wild Palm.		Cocoanut.	Brab.	Date and Wild Palm.	
				Gallons.				Gallons.
Ahmedabad	...	...	400	5,962	...	...	375	4,845
Kaira	...	502	4	...	...	408	...	...
Panch Mahals	...	...	...	...	...	...	...	...
Broach	...	1,325	440	60,086	...	1,000	518	41,665
Surat	50	687	1,18,803	2,170,698	...	652	1,12,950	2,281,869
Thána	207	5,854	14,932	571,189	181	5,992	15,304	638,740
Násik	...	...	843	4,873	...	...	882	7,751
Khándesh	...	...	...	...	...	...	...	...
Ahmednagar	...	...	1,015	19,123	...	...	1,877	37,499
Poona	14	...	6,098	196,812	21	...	6,173	179,655
Sholápur	...	...	12,269	145,856	...	...	11,194	160,684
Sátára	...	...	204	...	...	...	127	...
Belgaum	...	...	20,182	254,361	...	...	16,674	202,072
Dhárwár	...	...	27,158	322,912	...	...	24,529	226,996
Bijápur	...	...	13,492	317,490	...	...	13,877	280,286
Kánara	3,160	...	4,335	303,327	2,785	...	4,209	275,091
Ratnágiri	9,295	963	89	595,425	9,310	...	128	512,192
Kolába	425		1,298	81,569	392	1,064	1,396	87,915
Total ...	13,151	9,331	221,562	5,049,683	12,689	9,116	2,10,213	4,937,260

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Trees tapped for the manufacture of vinegar.

Statistics regarding sales of toddy not quite satisfactory.

40. The above table includes 400 brab trees tapped in 1897-98 and 275 such trees tapped in 1898-99 in the Surat District for the manufacture of vinegar. The figures as to sales of toddy cannot be said to be quite trustworthy: they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses. The total sales of toddy declined from 5,049,683 gallons in the previous year to 4,937,260 gallons in the year under report, a decrease of 112,423 gallons, which is chiefly due to the falling off in Dhárwár (95,916 gallons), Ratnágiri (83,233 gallons), and Belgaum (52,289 gallons). The marked decrease in Dhárwár is ascribed to the same cause as is assigned in paragraph 20 above for the decline in revenue from raw toddy. There was, however, a perceptible increase of 111,171 gallons in Surat, which is attributed to the greater number of marriages celebrated in the Surat City and the tálukas of Olpád and Párdi, owing to the absence of plague during the year under report. On the other hand, it will be seen from paragraph 20 above that there was some decrease in revenue from raw toddy in Surat, owing to the smaller number of trees tapped, and so there should have been a corresponding decrease in the total quantity of toddy produced and available for sale. Although on the face of it this seems an anomaly, it is possible, in seasons of good rainfall like 1898, that a tree may yield a few more gallons of toddy in the year. Excepting Surat, Belgaum and Dhárwár, which show respectively a falling off of 5,853, 3,508 and 2,629 date and wild palms, the decrease in the number of trees tapped in the other districts is not large. As happened last year, application was made again this year for permission to import toddy from the Nizam's territory for sale in the Hungund Táluka of the Bijápur District, but the permission asked for was not granted. But applicants were allowed to obtain the necessary supply from the neighbouring villages of the Dhárwár District, whence 25,056 gallons of toddy were brought for consumption in the Hungund Táluka of the former district. This arrangement was, for obvious reasons, profitable both to Government and the people.

Trees tapped for raw toddy under different kinds of licenses.

41. The next table shows the number of licenses granted and the number of trees tapped for toddy—(1) for domestic consumption; (2) for sale at tree-foot booths; and (3) for sale at shops :—

Districts.	1897-98.					1898-99.				
	Number of Licenses issued		Number of Trees licensed to be tapped.			Number of Licenses issued		Number of Trees licensed to be tapped.		
	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.
					(For Domestic Consumption.)					
Kaira...	2	...	...	2	...	7	...	...	8	...
Broach ...	5	...	...	...	15	11	...	...	...	18
Surat... ...	8,824	...	...	124	20,953	7,747	...	...	123	19,244
Thána ...	291	...	...	319	192	345	...	...	355	163
Poona ...	3	...	...	...	5	4	1	...	...	9
Sátára ...	4	...	...	...	4	1	...	...	...	2
Kolába ...	11	...	...	4	21	19	1	...	13	13
Total ...	9,140	..	...	449	21,190	8,134	2	...	499	19,449
					(For Tree-foot Booths.)					
Ahmedabad ...	1	...	...	...	25	1	...	...	...	25
Broach ...	14	...	...	700	50	14	...	...	600	75
Surat... ...	26	...	...	...	1,750	29	...	...	...	1,561
Thana ...	217	...	177	2,005	1,122	208	...	178	2,058	1,010
Ahmednagar .	1	...	...	...	120	1	...	...	...	120
Poona ...	5	1	14	...	507	6	...	21	...	518
Belgaum ...	1	...	...	...	110	1	...	...	...	50
Dharwar ...	2	...	...	...	139	2	...	...	...	129
Bijápur ...	8	...	...	...	250	5	...	...	...	227
Kolába ...	36	3	138	30	1,069	32	3	34	17	1,237
Total ...	311	4	329	2,735	5,142	299	3	233	2,675	4,952

Districts.	1897-98.					1898-99.				
	Number of Licenses issued		Number of Trees licensed to be tapped			Number of Licenses issued		Number of Trees licensed to be tapped.		
	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.
					(For Shops.)					
Ahmedabad ...	9	...	...	...	375	4	...	...	...	350
Kaira... ...	...	2	...	500	4	...	2	...	400	...
Broach ...	12	...	...	625	375	14	...	...	400	425
Surat... ...	252	...	50	563	96,100	256	...	...	529	92,145
Thána ...	216	9	30	3,530	13,618	218	12	3	3,579	14,131
Násik ...	8	...	...	...	843	11	...	...	...	882
Ahmednagar...	4	...	...	...	895	7	...	...	...	1,757
Poona ...	39	...	...	...	5,586	41	...	...	...	5,646
Sholápur ...	17	8	...	...	12,269	15	6	...	...	11,194
Sátára ...	...	5	...	...	200	...	2	...	...	125
Belgaum ...	91	29	...	...	20,072	88	28	...	...	16,624
Dhárwár ..	111	17	...	...	27,019	111	21	...	...	24,400
Bijápur ...	91	1	...	...	13,242	75	1	...	...	13,650
Kánara ...	116	...	3,160	...	4,335	109	...	2,785	...	4,209
Ratnágiri ...	131	...	9,295	...	89	137	...	9,310	...	128
Kolába ...	88	1	287	929	208	90	...	358	1,034	146
Total ...	1,185	72	12,822	6,147	195,230	1,176	72	12,456	5,942	1,85,812

Licenses for domestic consumption.

42. The concession allowing owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only has not been taken advantage of in the districts of Ahmedabad, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Kánara and Ratnágiri, either because the owners do not consume toddy or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. Similarly, the concession extended to Khándesh in 1895-96 has not operated in the year under report. In Kaira, Broach, Poona, Sátára and Kolába the number of licenses taken out for tapping trees for domestic consumption is comparatively small. It is only in Surat and Thána that this concession is made much use of. The figures shown against Surat include the number of licenses issued to, and the trees tapped by, the Káliparáj on payment of a lower rate of tree-tax. In this district there was a decrease of 1,077 licenses and 1,710 in the number of trees tapped. In the Bulsár, Párdi and Bárdoli tálukas the number of licenses decreased by 550,245 and 92 respectively, which is due to less demand for this kind of licenses. There was a slight increase of 6 licenses in the Chikhli Táluka. In Thána 54 additional licenses were applied for and granted. This increase was due to decline of plague.

Licenses for tree-foot booths.

43. The total number of licenses granted during the year under report for the sale of toddy at tree-foot booths was less by 12. The districts showing a decrease are Thána (9), Bijápur (3), and Kolába (4). The falling off in Thána was due to a less number of licenses having been applied for by the people. The other decreases do not call for special remarks. Surat and Poona show an increase of 3 and 1 respectively. The number of trees tapped decreased in Surat (189), Broach (75), Belgaum (60), and Thána (58), owing chiefly to a less number of licenses issued. There was a small increase in Kolába (51) and Poona (18).

Shop licenses for sale of toddy.

44. The total number of shop licenses issued during the year was 1,176 against 1,185 in the previous year—a decrease of 9. Bijápur exhibits a decrease of 16 licenses, Kánara 7 and Ahmedabad 5. The decrease in Bijápur was due to closing of shops on account of falling off in demand. Ratnágiri shows an increase of 6 licenses. The other increases and decreases are unimportant.

45. The following statement shows the quantities of the principal kinds of foreign liquors imported into Bombay by sea in each of the last two years. The figures are for the revenue and not for the financial year :—

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		1897-98.	1898-99.
		Gallons.	Gallons.
1.	Ale, beer, porter, cider, and other sorts of fermented liquors	782,128	1,117,743
2.	Liqueurs	2,521	3,560
3.	Brandy, whisky and other spirits	298,905	317,164
4.	Champagne and other sparkling wines	9,009	11,489
5.	Wines of other sorts	91,487	96,193
6.	Perfumed spirits	8,825	10,143
	Total ...	1,192,875	1,556,292

46. The imports of foreign ale and other fermented liquors increased by 335,615 gallons, while the issues from the brewery at Dápuri near Poona decreased by 727 gallons. The imports of liqueurs were more by 1,039 gallons, those of brandy, whisky and other spirits by 18,259 gallons, those of champagne and other sparkling wines by 2,480 gallons, those of wines of other sorts by 4,706 gallons and those of perfumed spirits by 1,318 gallons. There is thus a general increase in the imports under all the heads. The marked increase under ale, &c., is due to large imports of beer on account of the efforts of English brewers to cut out their Indian rivals and each other, as the British soldier in India who is the chief consumer of this beverage prefers English to Indian beer at the same price. The other noticeable increase is under brandy, whisky, &c., due to the fact that these liquors have been regarded as a prophylactic against plague. The imports under other heads are comparatively small and call for no special remarks.

47. The following statement shows the sales by licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years:—

Districts.	1897-98.					1898-99.				
	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.	Fermented Liquors.	Wines.	Liqueurs	Spirits (potable).	Spirits of Wine and bther non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Bombay	58,207	36,035	10,204	105,655	14,048	51,418	33,242	4,905	115,963	15,360
Ahmedabad	995	643	28	4,443	13	1,257	749	30	4,742	14
Kaira	37	15	...	257	...	37	18	...	248	...
Panch Mahals	57	28	...	225	...	63	29	...	202	...
Broach	156	210	9	1,444	2	145	237	6	1,587	1
Surat	706	656	54	4,433	3	728	587	71	3,732	8
Thána	1,430	710	28	6,311	10	1,642	538	30	6,148	3
Násik	3,583	242	6	1,408	92	3,050	260	7	2,491	6
Khándesh	2,992	606	...	2,646	144	3,399	408	1	2,812	247
Ahmednagar	754	301	117	4,304	20	688	419	15	4,606	41
Poona	26,797	2,887	276	12,130	73	34,302	1,952	229	8,550	56
Sholápur	2,086	205	13	2,763	20	1,370	263	9	2,653	24
Sátára	636	580	30	2,994	...	770	417	61	3,520	...
Belgaum	18,569	964	239	4,761	388	38,202	1,305	190	5,620	444
Dhárwár	933	387	191	4,563	...	1,127	561	30	5,453	4
Bijápur	112	184	32	822	45	40	24	...	313	11
Kánara	41	409	...	601	25	96	405	...	754	43
Ratnágiri	41	123	...	704	4	50	126	...	755	4
Kolába	46	136	4	799	3	50	117	69	804	7
Total ...	118,172	45,321	11,231	161,263	14,890	138,434	41,597	5,653	170,953	16,273

48. The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required, under clause (*a*), Section 12 of the Act, for the transport of foreign liquors I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees passed into consumption within the Presidency, or was exported to other provinces. Nor can the

STATISTICS AND EXPLANATORY REMARKS.

sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shop-keepers at other stations. Similarly some of the foreign liquor shop-keepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to many Government officers and others at outstations.

Quantities of intoxicating drugs sold.

49. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay, during the year under report, are entered in columns 20 to 22 of Imperial Form No. 4, appended.

Particulars of shops.

50. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of country liquor shops.

51. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,520 against 2,523 in the previous year, a decrease of three shops Two shops were closed in each of the districts of Surat, Thána and Ahmednagar and one in Bombay and one in Broach, while three additional shops were opened in Ratnágiri and one in each of the districts of Kaira and Poona.

52. In paragraphs 42 to 44 I have explained the fluctuations in the number of licenses granted for domestic consumption, and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Surat District was 12 against 10 in the previous year.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

53. The number of hotels, refreshment rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates, during the year under report, was 398, against 397 in the previous year. In the Town and Island of Bombay, the number of hotel licenses increased by one, but refreshment-room licenses and wholesale foreign liquor licenses decreased by one and five, respectively. The latter decrease was of a temporary nature. The other increases and decreases are small and do not call for remarks.

Shops licensed for the sale of intoxicating drugs.

54. The number of shops licensed for the sale of intoxicating drugs in the whole Presidency during the year under report, was 640 as compared with 639 in the previous year. Three shops were closed in Bombay and one in Ratnágiri, while two additional shops were opened in Ahmednagar and one in each of the districts of Sátára, Dhárwár and Kolába. The quantity of intoxicating drugs reported to have been sold at the shops was 91,888 sers against 101,493 sers in the previous year, a decrease of 9,605 sers.

Shops diminished wherever possible.

55. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Offences against Abkári Laws.

56. The subjoined table shows the number of offences against the ábkári laws in each district of the Presidency for the year under report as contrasted with those for the previous year. The cases falling under the principal heads, *viz.*, (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of liquor, are shown separately; all other cases are grouped under the head "Miscellaneous":—

STATISTICS AND EXPLANATORY REMARKS.

Districts.	1897-98. Illicit distillation and possession of implements, &c., for the same.	1897-98. Illicit importation and possession of liquor.	1897-98. Other miscellaneous offences.	1897-98. Total. Cases detected.	1897-98. Total. Cases in which convictions were obtained.	1898-99. Illicit distillation and possession of implements, &c., for the same.	1898-99. Illicit importation and possession of liquor.	1898-99. Other miscellaneous offences.	1898-99. Total. Cases detected.	1898-99. Total. Cases in which convictions were obtained.
Bombay	...	20	6	26	25	...	30	14	44	42
Ahmedabad	5	60	8	73	64	2	27	...	29	29
Kaira	67	47	15	129	113	64	78	11	153	140
Panch Mahals ...	90	20	14	124	124	126	22	21	169	163
Broach	20	1	2	23	22	47	1	4	52	44
Surat	267	78	13	358	338	432	87	16	535	519
Thana...	88	50	112	250	220	84	35	94	213	201
Násik	136	7	13	156	149	133	19	17	169	144
Khándesh	326	68	21	415	406	578	122	170	870	804
Ahmednagar	11	4	...	15	15	5	7	5	17	13
Poona	...	4	3	7	5	...	6	4	10	8
Sholápur	...	5	12	17	10	...	9	10	19	16
Sátára...	...	2	2	4	2	...	2	3	5	4
Belgaum	4	35	3	42	29	5	30	2	37	34
Dhárwár	16	33	7	56	45	16	10	16	42	39
Bijápur	4	24	16	44	34	4	28	19	51	43
Kánara	...	15	47	62	50	2	26	71	99	81
Ratnágiri	9	12	86	107	91	7	8	46	61	56
Kolába	4	5	38	47	39	11	4	22	37	31
Total ...	1,047	490	418	1,955	1,781	1,516	551	545	2,612	2,411

Total number of cases detected and conviction obtained.

57. The total number of cases detected was 2,612 as against 1,955 in the previous year, an increase of 657; the percentage of convictions on the number of cases brought up being 92·3 compared with 91·1 in the previous year. The number of cases of illicit distillation and possession of implements for unauthorized manufacture increased by 469, those of illicit importation and possession of liquor by 61, and other miscellaneous offences against the ábkári laws by 127. These figures reflect credit on the activity and judgment of the Preventive Establishments.

Cases of illicit distillation.

58. The number of detected cases of illicit distillation increased in Khándesh by 252, in Surat by 165, in the Panch Mahals by 36, in Broach by 27, in Kolába by 7, in Kánara by 2 and in Belgaum by 1, while the districts of Ahmednagar, Thána, Ahmedabad, Kaira, Násik and Ratnágiri show a decrease of 6, 4, 3, 3, 3 and 2, respectively. Orders have recently been issued in Khándesh to the effect that the attention of the A'bkári Inspectors should be directed more towards the suppression of illicit distillation than to routine inspection of shops. It is hoped that these orders will have a good effect, though the establishment in Khándesh is still weak. As regards Surat, I am still awaiting the report of the Collector regarding the desirability of extending the Mhowra Flowers Act to parts of the district where illicit distillation is rife. Most of the cases in Broach occurred near the frontiers of the Rájpipla and Baroda States, from which mhowra flowers are easily imported—a traffic it is very difficult to check.

Cases of illicit importation and possession.

59. The total number of cases of illicit importation and possession increased by 61, the districts showing noticeable increases being Khándesh

(54) and Kaira (31). Ahmedabad and Dhárwár exhibit a decrease of 33 and 23, respectively.

Other miscellaneous offences.

60. The number of other miscellaneous offences was 545 against 418 in the previous year, an increase of 127. The most noticeable fluctuations were an increase of 149 and 24 in Khándesh and Kánara, respectively, and a decrease of 40, 18 and 16 in Ratnágiri, Thána and Kolába, respectively.

General Remarks.

61. The financial results would have compared favourably with those of the previous year, had it not been for the concessions (detailed in paragraph 15 above) to country spirit farmers owing to famine and plague.

62. The Detective and Preventive establishments have been stimulated to greater exertions during the year under report and I have again to acknowledge the cordial co-operation of Mr. Bonus, Collector of Khándesh, and Mr. Morison, Collector of Bombay.

63. In common with my predecessors Messrs. Carey and Loch I have been much impressed in the course of my tour by the desirability of a thorough revision of the Abkári Establishments. But Government have from time to time been made aware of the facts and I can only regret that financial considerations render the admittedly desirable reforms at present impossible.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum, relating to Bombay Presidency Proper, correct with reference to facts and figures for the revenue year 1898-99.

Para. 167.—The total excise receipts for the revenue year ending 31st July 1899 amounted to Rs. 97·7 lákhs, as shown below :—

Head.	Receipts in lákhs of rupees.	Percentage of total receipts.
Country spirits	69·4	71·04
Toddy	14·68	15·03
Duty on rum, &c., manufactured in India.	·02	·02
Duty on malt liquors manufactured in India	·39	·4
License fees on imported liquors, &c. ...	1·05	1·08
Opium and its preparations	9·53	9·76
Hemp drugs	1·83	1·87
Fines, forfeitures, and miscellaneous ...	·8	·8
Total ...	97·7	100·00

Para. 171, sub-para. 1, lines 1 and 2.

In 1898-99 such supplemental payments amounted to Rs. 43,009, *viz.*, in Násik Rs. 20,112, in Sátára Rs. 5,990, and in Bijápur Rs. 16,907.

Para. 174, line 2—in 1898-99.

Para. 180, line 1—(which were 18 in number in 1898-99).

Para. 184.

line 2—amounted in 1898-99 to 25·08 lákhs.

„ 3—of this amount, 4·4 lákhs were, &c.

Para. 189.

In 1898-99 deficiency payments required to make up the "minimum guarantee" amounted to Rs. 1,216 in Ratnágiri and to Rs. 501 in the coast tálukas of Kánara, being total of Rs. 1,717. With the exception of this trifling amount, the whole of the revenue obtained under this system was realised by still-head duties.

Sub-para. 1, line 1—in 1898-99.

Para 190, line 8—in 1898-99.

Para. 191, sub-para. 4, page 34.

lines 2, 3—in 1898-99, was 68·88 lákhs, of which 4·4 lákhs represent vend fees.

„ 4—20,60,280 (for 20,38,026).

„ 5—incidence of Rs. 3-5-6 per gallon proof, of which Rs. 3-2-1 were realized, &c.

Para. 198, lines 2 and 3.

In 1898-99 amounted to 14·68 lákhs, of which 9·46 lákhs were obtained from tree-tax.

Para. 199, lines 6 and 7.

In 1898-99 to Rs. 2,447.

Para. 200, line 2—in 1898-99.

Para. 201, lines 3 and 4.

174 *whole-sale* licenses were issued in 1898-99 against only 113 ordinary *retail* licenses.

Para. 204, lines 2 and 3.

In 1898-99 in the Bombay Presidency outside of Sind was 9 annas and 9 pies per head, of which more than $\frac{7}{8}$ths is attributed to liquors.

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX A.

APPENDIX

The various rates of Still-head duty and Tree-tax and maximum selling prices of Country

Names of District.	1897-98.												Still-head duty		
	Still-head duty per gallon.						Maximum selling price per gallon.								
	Mowra or molasses spirit.			Toddy spirit (exclusive of drawback allowance).			Mowra or molasses spirit.			Toddy spirit.			Mowra or Molasses spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Bombay ...	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...	3 0	...	
Thana ... Sálsette	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	2 10	1 5	...
Thana ... Dassein	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...	2 8	1 4	...
Thana ... Máhim	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Thana ... Dahánu	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Thana ... Umbargaon	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...	1 13	0 14	...
Thana ... Kalyán	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Thana ... Rest of the district and Jawhar State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Kolába ... Panvel Táluka	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Kolába ... Alibág do.															
Kolába ... Rest of the district and Sudhágad Mahál	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Ahmedabad ... Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ahmedabad ... Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra, and Indran) and Rakhial village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Ahmedabad ... Ahmedabad City and Cantonment and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	2 10	1 6	...
Ahmedabad ... Rest of the district	2 8	1 5	...	...	...	...							2 8	1 5	...
Kaira ... Mátar, Mehmadabad, A'nand, Nadiád and Borsad, tálukas and the town of Dákor	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... Thásra Táluka, (excluding the town of Dákor) and Kapadvanj táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Kaira ... State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Kaira ... Tálukás of Ghodásar and Haldarwás and the Bavisi village of Barmuwáda	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Kaira ... The Bávisi village of Mahisa and the Khadál Táluka	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Panch Mahals. Godra, Kálol and Hálol tálukas	1 0	0 7	...	...	...	...	2 6	1 4	...	...	...	...	1 0	0 7	...
Panch Mahals. Dohad and Jhálod tálukas	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Panch Mahals. Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...	0 12	0 6	...
Broach ... Broach City and 10 miles round	2 10	1 6											2 10	1 6	...
Broach ... Rest of the district	2 8	1 5	...	...	...	...	4 0	2 5	...	...	...	...	2 8	1 5	...
Surat ... Surat City	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...	2 8	1 6	...
Surat ... Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Surat ... Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Surat ... Jalálpore Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...	2 0	1 0	...
Surat ... Párdi do.	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Surat ... Bulsár do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Bulsár do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Surat ... Bárdoli do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Bárdoli do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Surat ... Mándvi do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Mándvi do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Surat ... Chikhli do. A. Western	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Surat ... Chikhli do. A. Eastern	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Násik ... Málegaon Táluka	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	...	2 6	1 3	...
Násik ... Tálukas of Baglán, Kalvan and Peint	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Násik ... Rest of the district	2 12	1 6	...	...	...	...	4 2	2 5	...	...	...	...	2 12	1 6	...
Khándesh ... The Western Belt, comprising the Dángs, the Mewás Estates, Nawápur Petha, A'rání Pargána and the villages in the Taloda Táluka to the west of the town of Taloda	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...	0 12	0 6	...
Khándesh ... The Central Belt, comprising the tálukas of Pimpalner, Nandurbár Proper, Shaháda and the rest of the Taloda Táluka	1 4	0 10	...	...	...	...	2 10	1 10	...	...	...	...	1 4	0 10	...
Khándesh ... The Eastern Belt, comprising the rest of the district	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Ahmednagar ...	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Poona ... City, Cantonment and 10 miles round	4 0	2 2	...	...	...	...	5 4	2 15	..	...	...	...	4 0	2 2	...
Poona ... Rest of the district	3 14	2 1											3 14	2 1	
Sholápur ... City and 10 miles round	3 8	1 13	...	...	...	...	4 12	2 10	...	...	...	...	3 8	1 13	...
Sholápur ... Rest of the district	3 6	1 12											3 6	1 12	
Sátára ...	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Belgaum ...	3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...	3 14	2 1	...
Dhárwar ...	3 6	...	2 11 0	...	...	...	4 12	...	3 11	...	...	...	3 14	2 1	2 11 0
Bijápur ...	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...	3 6	...	
Kánara ... Above-Ghát táluka	3 4	...	2 9 0	...	...	...	4 12	...	3 11	...	...	...	3 4	1 11	...
Kánara ... Cost tálukas	1 8	...	1 3 0	...	...	0 6 8	3 0	...	2 4	3 0	..	2 4	3 4	...	2 9 0
Ratnágiri ...	1 8	0 12	...	0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	1 8	0 12	...

A Western and eastern mean on the west and east of the line of demarcation.
B Applicable to the portion of the Táluka within 5 miles' limit of the Surat City.
C Do. do. beyond 5 miles do. do.
D Do. do. within 10 miles do. do.
E Do. do. beyond do. do. do.

A.

Spirit and Toddy in force at the end of 1897-98 and 1898-99.

1898-99.									1897-98.				1898-99.			
Toddy spirit (exclusive of drawback allowance) per gallon.			Maximum selling price per gallon.						Tree-tax rates on		Maximum selling price per gallon of Toddy.		Tree-tax rates on		Maximum selling price per gallon of Toddy.	
			Mowra or molasses spirit.			Toddy spirit.										
25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	Cocoanut and brab.	Date and wild palm.	At booths.	At shops.	Cocoanut and brab.	Date and wild palm.	At booths.	At Shops.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	A. p.	A. p.	Rs.	Rs.	A. p.	A. p.
2 1 6	1 1 10	...	...	...	..	...	...	...	12	6	4 6	...	12	6	4 6	...
1 10 0	0 13 0	..	4 0	2 1	...	4 6	2 4	...	12	6	3 0	4 0	12	6	3 0	4 0
1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...	10	5			10	5		
...	...	...	3 8	1 12	...	...	...	...	7½	3	2 0	3 0	7½	3	2 0	3 0
...	...	...	3 8	1 12	...	...	...	...	5	2			5	2		
...	...	...	3 4	1 10	...	...	...	...								
...	...	...	4 0	2 1	...	...	...	...	9	3	3 0	4 0	9	3	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...								
...	...	...	4 0	2 1	...	...	...	...	12N	6N	3 0	4 0	12N	6N	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...	9	3			9	3		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 4	...	..	...	...								
...	...	...	4 0	2 5	...	...	...	...	5	2	9 0	9 0	5	2	9 0	9 0
...	...	...	3 12	2 4	...	...	...	...								
									½	½	...	...	½	½	...	...
...	...	...	2 4	1 8	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...	1	½	...	6 0	1	½	...	6 0
...	...	...	3 12	2 4												
...	...	...	2 4	1 4												
...	...	...	3 12	2 4	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 8												
...	...	...	2 6	1 4												
...	...	...	2 4	1 4												
...	...	...	2 4	1 2												
...	...	...	4 0	2 5	...	...	...	...	5½	2½	4 0	4 0	5½	2½	4 0	4 0
...	...	...	3 12	2 4	..	..	...	...	7	4			7	4		
...	...	...	3 12B	2 4B	...	...	...	...	7	4						
...	...	...	3 8C	2 0C	...	...	...	..			3 0	4 6	7 D	4 D	3 0	4 6
...	...	...	3 12B	2 4B	...	...	...	...	7D	4D			5½E	2½E		
...	...	...	3 8C	2 0C	...	...	...	...	5½E	2½E			6½	3		
...	...	...	3 4	1 14	...	...	...	...	6½	3			5	2	3 0	4 0
...	...	...	3 0	1 11	...	...	...	...	5	2	3 0	4 0	6¾K	3 K	3 0K	4 6K
...	...	...	3 8	2 0	...	...	...	...	6¾K	3K	3 0K	4 6K	4½L	1½L	3 0L	4 0L
...	...	...	3 0	1 11	...	...	...	...	4½L	1½L	3 0L	4 0L	1¾	1	3 0	4 0
...	...	...	3 8	2 0	...	...	...	...	1¾	1	3 0	4 0	1¾P	1 P	3 0P	4 0P
...	...	...	3 0	1 11	...	...	...	...	1¾P	1P	3 0P	4 0P	1 R	¼R	1 6R	2 0R
...	...	...	3 8	2 0	...	...	...	...	1R	¼R	1 6R	2 0R	3	1	3 0	4 0
...	...	...	3 0	1 11	...	...	...	...	3	1	3 0	4 0				
...	...	...	3 14	2 3												
...	...	...	3 8	2 0	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	4 2	2 5												
...	...	...	2 0	1 4	...	...	...	...								
									6	2	...	...	6	2	...	...
...	...	...	2 10	1 10	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...								
...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 4	2 15	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 12	2 10	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	5 4	2 15	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	2 10	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...								
0 8 4	...	0 6 8	3 0	...	...	2 4	3 0	2 4	8	3	6 0	6 0	8	3	6 0	6 0
0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	8	3	4 6	4 6	8	3	4 6	4 6

K Applicable to the 33 coast villages of the táluka.
L Do. Táluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápát portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1898-99.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits and Fermented Liquors.								Opium and its preparations including Poppy-heads.	
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of Country Spirit.	Deficiency in Minimum Guaranteed Revenue for still-head duty.	Tree Tax.	Toddy-shop license fees.	Deficiency in Minimum Guaranteed Revenue for tree-tax.	Total.	Duty.	License fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.
Bombay	81,656	2,447	...	10	2,457	20,67,558	...	4,40,599	...	1,69,401	36,325	...	27,13,883	8,95,558	3,600
Ahmedabad	1,905	...	...	...	...	1,85,273	7,200	...	...	750	350	...	1,93,573	16,100	35
Kaira	265	...	...	...	...	50,000	...	...	...	404	1,725	...	52,129	...	1
Panch Mahâls	140	...	...	...	...	57,235	...	...	...	...	...	...	57,235	...	...
Broach	405	...	...	...	...	1,70,000	...	...	...	6,795	1,872	...	1,78,667	...	...
Surat	1,445	...	...	...	...	6,65,000	...	...	...	2,97,369	1,54,377	...	11,16,846	...	5
Thâna	3,440	...	...	...	...	10,02,259	...	...	...	99,552	18,955	...	11,18,816	...	1,925
Násik	1,468	...	...	...	...	1,54,888	...	...	20,112	1,764	165	240	1,77,169	...	...
Khándesh	835	...	...	...	...	3,06,842	...	...	...	...	...	...	3,06,842	...	...
Ahmednagar	770	...	...	...	...	42,560	...	...	...	3,754	3,030	...	49,284	...	...
Poona	4,947	...	38,598	107	38,705	5,25,000	...	...	...	12,472	18,505	...	5,55,977	...	...
Sátára	1,162	...	...	...	...	67,010	...	...	5,990	254	1,250	...	74,504	...	7,175
Sholápur	1,370	...	...	...	...	1,00,000	...	...	...	22,388	19,239	...	1,41,627	...	...
Bijápur	470	...	...	...	...	25,093	...	...	16,907	27,754	42,371	...	1,12,125	...	1,041
Belgaum	1,055	...	...	...	...	2,40,000	...	...	...	33,348	79,189	...	3,52,537	...	2,300
Dhárwar	1,660	...	...	...	...	2,60,214	...	...	...	49,058	95,502	...	4,04,774	...	6,000
Kánara	410	...	...	...	...	97,319	...	...	501	50,846	14,920	2,417	1,66,003	...	420
Ratnágiri	375	...	...	...	...	56,754	...	...	1,216	1,49,612	31,026	...	2,38,608	...	660
Kolába	1,640	...	...	...	...	3,75,017	...	...	...	20,604	2,061	...	3,97,682	...	1,650
Total ...	1,05,417	2,447	38,598	117	41,162	64,47,962	7,200	4,40,599	44,726	9,46,225	5,19,942	2,657	84,09,311	(b) 9,11,658	24,792

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—*continued.*

District.	Opium and its preparations including Poppy-heads—*continued.*			Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.
	Deficiency in Minimum Guaranteed Vend.	Grain on sale-proceeds of Opium.	Total.	Ganja, Bhâng, &c. Fees on permits.	License fees.	Total.	Fines and forfeitures under Abkári Act.	Fines and forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.			
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Rs.	Rs. (a)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	...	16,694	9,15,852	320	72,750	73,070	107	54	46,785	165	47,111	38,34,028	2,39,878	35,94,150
Ahmedabad	...	...	16,135	126	11,000	11,126	1	6	2	3,601	3,610	2,25,749	13,774	2,11,975
Kaira	...	...	1	53	4,510	4,563	...	1	2	1,800	1,803	58,760	20,305	98,641
Panch Mahâls	...	...	.....	69	501	570	...	...	441	1,800	2,241	60,186		1,81,098
Broach	...	...	.....	37	5,700	5,737	...	1	...	1,800	1,801	1,86,610	5,514	11,08,078
Surat	...	...	5	65	7,125	7,190	187	...	899	1,200	2,277	11,27,763	19,687	11,03,669
Thâna	...	...	1,925	38	6,000	6,038	...	103	1,512	5	1,620	11,32,867	29,198	1,76,603
Násik	...	...	.....	75	7,200	7,275	5	...	48	1,200	1,253	1,87,165	10,557	2,84,883
Khándesh	...	...	.....	59	6,450	6,509	1	...	850	2,556	3,407	3,17,593	32,710	53,770
Ahmednagar	...	...	.....	2,198	1,995	4,193	1	...	178	1,200	1,379	55,626	1,847	6,13,714
Poona	...	...	.....	115	17,501	17,616	31	4	610	1,200	1,845	6,19,090	5,376	80,086
Sátára	...	...	7,175	568	3,520	4,089	...	21	6	9	36	86,965	6,879	1,40,752
Sholápur	...	...	.....	66	3,725	3,791	...	...	222	1,200	1,422	1,48,210	7,468	1,09,906
Bijápur	...	...	1,041	37	2,500	2,537	...	8	467	1	476	1,16,649	6,743	3,50,642
Belgaum	...	...	2,300	178	2,688	2,866	114	...	385	7	506	3,59,262	8,620	4,10,720
Dhárwár	...	...	6,000	213	13,565	13,778	...	...	391	...	391	4,26,606	15,886	1,57,833
Kánara	...	...	420	58	3,780	3,838	12	...	1,312	...	1,324	1,71,995	14,157	2,26,261
Ratnágiri	...	...	660	70	2,487	2,557	47	...	4,851	...	4,898	2,47,098	20,897	3,92,598
Kolába	...	...	1,630	904	5,000	5,904	219	...	229	3	451	4,07,307	14,709	
Total ...	...	16,694	9,53,141	5,246	1,77,995	1,83,241	785	198	59,184	17,087	77,254	97,69,529	4,74,135	92,95,394

(a) Exclusive of Rs. 1,11,742 on account of duty and Rs. 30,002 on account of gain on Opium issued for sale in Sind.
(b) Inclusive of Rs. 1,54,153 on account of refunds of Opium pass fee due to several Native States as shown in column 6 of Imperial Form II.

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 2

Excise Charges of 1898-99.

District.	Detail of Charges during the year.					Grand Total, Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay—							
Commissioner of Customs ...	.....	.....	.....	24 10 0	.....	24 10 0	
Collector of Land Revenue, Customs and Opium ...	44,773 7 5	5,863 8 8	8,182 0 0	2,008 5 6	*1,54,453 0 0	2,15,280 5 7	* Represents refund of Opium pass-fee due to several Native States.
Collector of Salt Revenue ...	23,180 13 1	132 10 0	655 10 8	604 0 6	.....	24,573 2 3	
Ahmedabad	10,572 5 7	1,616 1 10	830 12 10	712 3 3	42 7 0	13,773 14 6	
Kaira	12,612 9 1	2,657 10 5	4,851 3 11	183 8 0	.....	20,304 15 5	
Panch Maháls							
Broach	4,297 14 11	1,007 9 3	75 8 0	132 8 1	.....	5,513 8 3	
Surat	14,561 4 0	3,011 12 6	1,385 8 2	728 10 6	.....	19,687 3 2	
Thána	20,709 12 7	6,977 6 8	1,082 8 0	428 8 0	.....	29,198 3 3	
Násik	7,790 9 5	2,071 6 5	395 7 6	299 0 0	.....	10,556 7 4	
Khándesh	21,595 6 0	7,282 0 3	3,142 8 8	690 6 10	.....	32,710 5 9	
Ahmednagar	—68 7 11	1,777 5 0	2 8 0	136 2 0	.....	1,847 7 1	
Poona	2,964 7 6	2,078 4 4	57 0 0	276 9 2	.....	5,376 5 0	
Sátára	5,691 6 3	1,015 1 4	23 1 6	149 6 0	.....	6,878 15 1	
Sholápur	5,251 4 7	1,489 3 0	556 11 0	161 0 0	.....	7,458 2 7	
Bijápur	4,631 8 7	1,493 4 11	438 13 8	178 11 2	.....	6,742 6 4	
Belgaum	6,343 3 4	1,791 11 1	78 5 4	407 0 7	.....	8,620 4 4	
Dhárwár	7,679 6 6	1,823 5 8	132 10 6	216 4 6	6,034 7 3	15,886 2 5	
Kánara	10,103 4 10	2,630 9 6	444 5 0	979 3 4	.....	14,157 6 8	† Exclusive of the Opium and Ábkári compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality for loss of revenue.
Rátnágiri	14,641 6 1	2,465 12 6	2,251 1 11	1,478 13 9	.....	20,837 2 3	
Kolába	9,579 14 10	4,213 14 9	277 8 0	637 10 3	.....	14,708 15 10	
Total, Charges for the year ...	2,26,911 8 8	51,398 10 1	24,863 4 8	10,432 9 5	†1,60,529 14 3	4,74,135 15 1	

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.																				Remarks.
			Country Spirit Distilleries.			Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail											
				Central Distilleries, public or private.														Country fermented liquor (toddy).					Opium and its preparations.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Mhowra and molassis spirit.	Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chandul, and other preparations of Opium.	Total of columns 24 and 25.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhâng, Gânja, &c.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Bombay	...	...	...	1	...	74	1	...	...	...	17	39	1	...	66	49	297	...	50	100	100	250	11	...	11	317	64	
Ahmedabad	...	...	1	...	...	5	...	...	...	...	1	...	1	...	2	9	68	...	...	1	4	5	157	...	157	11	38	
Kaira	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	35	7	...	...	...	7	141	...	141	1	11	
Panch Mahâls	...	...	*1	...	...	...	...	...	...	...	...	...	2	...	...	2	60	...	...	...	...	...	37	...	37	...	5	
Broach	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	1	64	11	...	14	14	39	50	...	50	...	11	
Surat	...	...	1	...	...	2	...	...	...	...	...	...	1	...	...	7	295	7,747	12	29	256	8,044	24	...	24	14	24	
Thána	...	...	...	...	...	5	...	...	...	...	3	...	2	...	1	10	339	345	...	208	218	771	16	...	16	...	19	
Násik	...	...	1	...	...	1	...	...	...	...	...	...	3	1	9	6	103	...	...	...	11	11	41	...	41	...	44	
Khándesh...	...	...	3	...	...	4	...	...	...	...	1	...	1	...	...	4	248	...	...	...	...	...	105	...	105	...	108	
Ahmednagar	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...	1	25	...	...	1	7	8	54	...	54	...	42	
Poona	1	...	1	...	...	26	...	...	...	158	10	...	3	1	39	3	75	4	...	6	41	51	51	...	51	57	45	
Sátára	...	...	1	...	...	12	...	...	...	...	3	1	1	3	...	2	57	1	...	...	...	1	38	...	38	...	35	
Sholápur	...	...	1	...	...	6	...	...	...	...	...	...	2	...	...	3	33	...	...	...	15	15	42	...	42	...	30	
Bijápur	...	...	1	...	...	4	...	...	...	2	...	...	1	...	...	...	72	...	...	5	75	80	16	...	16	...	34	
Belgaum	...	...	1	...	...	8	...	...	...	...	...	...	2	...	...	...	115	...	...	1	88	89	15	...	15	1	35	
Dhárwár	...	...	1	...	...	6	...	...	...	...	...	...	3	...	...	1	122	...	...	2	111	113	22	...	22	...	46	
Kánara	...	...	...	3	...	...	...	...	...	...	...	...	1	...	...	6	148	...	...	...	109	109	11	...	11	...	19	
Ratnágiri	...	...	...	9	...	7	...	...	...	...	...	...	...	...	...	...	186	...	...	...	137	137	8	...	8	...	14	
Kolába	...	...	18	...	...	6	...	...	...	...	3	...	2	...	...	7	178	19	...	32	90	141	14	...	14	4	16	
Total ...	1	...	31	13	...	174	1	...	...	160	38	40	28	5	117	113	2,520	8,134	62	399	1,276	9,871	853	...	853	405	640	

* Exclusive of the distillery at Wádia in the Sankheda Mewás under the Rewa Kántha Agency.

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 4

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits Public
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U.P.	At strength of 60° U.P.
	Number of Imperial Gallons.	Average strength per Gallon.											
1	2		3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		
Bombay	318	4·2° U.P.	6 0 0	56	6 0 0	34	0 1 10	...	...	...	...	129,962	63,941
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	73,392	116
Kaira	...	...	...	...	...	...	...	...	...	...	...	24,273	5,233
Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	...	10,204	77,019
Broach	...	...	...	...	...	...	...	...	...	...	...	64,797	1,770
Surat	...	...	...	...	...	...	...	...	...	...	...	175,246	269,949
Thána	...	...	...	...	...	...	...	...	...	...	...	140,606	551,834
Násik	...	...	...	...	...	...	...	...	...	...	...	46,238	21,736
Khándesh	...	...	...	...	...	...	...	...	...	...	...	82,448	464,622
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	22,759	...
Poona	...	...	...	...	...	...	...	...	...	617,565	0 1 0	136,920	...
Sátára	...	...	...	...	...	...	...	...	...	...	...	18,486	...
Sholápur	...	...	...	...	...	...	...	...	...	...	...	33,159	...
Bijápur	...	...	...	...	...	...	...	...	...	...	...	7,721	...
Belgaum	...	...	...	...	...	...	...	...	...	...	...	68,388	...
Dhárwár	...	...	...	...	...	...	...	...	...	...	...	80,288	...
Kánara	...	...	...	...	...	...	...	...	...	...	...	46,183	...
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	46,160	126,550
Kolába	...	...	...	...	...	...	...	...	...	...	...	115,478	60,558
Total ...	318	4·2° U.P.	...	56	...	34	...	...	...	617,565	...	1,322,708	1,643,328

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of the

FORM No. 4.

Consumption.

Issued from Central Distillleries, or private.				Opium and its preparations.			Other Drugs.			Remarks.
Imperial Gallons.		Rates of duty.		Issues in sers (1 ser=2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser=2 lbs. of 40 tolás each).			
At strength of	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhâng.	Gánja.	Other sorts.	
14	15	16		17	18	19	20	21	22	23
			Rs. a. p.		Rs.	Rs.				
(20·3° U.P.) 512,977	531,891	25° U.P.	3 0 0	(b) 6,831	21	26	1,203	5,877	570	(b) Shows rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
		60° U.P.	2 1 6	(b)						
			1 1 10	(c)						(c) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
.....	55,090	25° U.P.	2 10 0	(d)	22	27	480	3,520	29	(d) to the rest of the district excepting (e) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.
			2 8 0	(e) 8,093						
		60° U.P.	0 12 0	(c)						
			1 6 0	(d)						
			1 5 0	(e)						
.....	20,298	25° U.P.	0 6 0	(f)	22	27	232	2,544	6	(f) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor.
			2 4 0	(g) 3,589						
		60° U.P.	1 0 0	(f)						
			1 4 0	(g)						(g) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
			0 8 0							
.....	88,461	25° U.P.	1 0 0	(hh)	22	27	281	1,244	65	(h) Shows rates of duty applicable to the eastern tálukas.
			0 12 0	(h) 1,461						
		60° U.P.	0 7 0	(hh)						(hh) Shows the rates applicable to the western tálukas.
			0 6 0	(h)						
.....	49,306	25° U.P.	2 10 0	(c)	22	27	540	2,016	221	(i) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat City.
			2 8 0	(d) 3,098						
		60° U.P.	1 6 0	(c)						
			1 5 0	(d)						(j) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
.....	239,414	25° U.P.	2 8 0	(i)	22	27	1,408	2,124	121	(k) Do. to the táluka of Jalálpur.
			2 4 0	(j)						
			2 0 0	(k)						(l) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
			1 12 0	(l) 1,546						
		60° U.P.	1 6 0	(i)						(m) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.
			1 2 0	(j)						
			1 0 0	(k)						(mm) Do. to the tálukas of Sálsette and Kalyán.
			0 13 0	(l)						
.....	326,188	25° U.P.	2 10 0	(mm)	21	26	52	1,026	...	(n) Do. to the tálukas of Máhim and Dáhánu.
			2 8 0	(m)						
			2 0 0	(n)						(o) Do. to the Umbargaon Petha.
			1 12 0	(o)						
			1 10 0	(b)*						(p) Do. the whole district excepting the tálukas of
			1 8 0	(b)† 375						
		60° U.P.	1 5 0	(mm)						(q) Bágalán, Kalvan and Peint and (pp) Málegnon Táluka.
			1 4 0	(m)						
			1 0 0	(n)						(r) Do. the whole district except
			0 14 0	(o)						(s) the Navápur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and
			0 13 0	(b)*						
			0 12 0	(b)†						(aa) Pimpalner, Nandurbár proper, Sháháda and the rest of the Taloda Táluka.
.....	43,372	25° U.P.	2 12 0	(p)	21	26	374	5,306	185	
			2 0 0	(q)						
			2 6 0	(pp) 2,209						(t) Do. above ghát tálukas of the Kánara district
		60° U.P.	1 6 0	(p)						
			1 0 0	(q)						(u) Do. coast tálukas of Kánara District.
			1 3 0	(pp)						
.....	247,685	25° U.P.	2 0 0	(r)	21	26	98	4,104	148	(bb) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Rs. 1-5-0 for 25° U.P. and 60° U.P., respectively.
			1 4 0	(aa)						
			0 12 0	(s) 6,279						* Applicable to Sálsette Táluka.
		60° U.P.	1 0 0	(r)						† Do. Bassein Táluka.
			0 10 0	(aa)						
			0 6 0	(s)						
.....	17,069	25° U.P.	3 10 0	3,238	21	26	...	3,710	120	
.....	102,690	25° U.P.	3 14 0	(d) 3,912	21	26	...	6,122	410	
			4 0 0	(c)						
.....	13,864	25° U.P.	3 10 0	1,095	21	26	...	8,103	...	
.....	24,869	25° U.P.	3 8 0	(c) 3,072	21	26	421	3,923	464	
			3 6 0	(d)						
.....	5,791	25° U.P.	3 4 0	166	21	26	...	5,129	...	
.....	51,291	25° U.P.	3 11 0	311	21	26	432	9,709	...	
.....	60,216	25° U.P.	3 6 0	424	21	26	375	11,000	5	
		25° U.P.	3 4 0	(t)						
			1 8 0	(u)						
			0 8 4	(b)						
(40° U.P.) 3,460	36,713	40° U.P.	2 9 0	(t) 51	21	26	...	3,237	...	
			1 3 0	(u)						
			0 6 8	(b)						
		25° U.P.	1 8 0							
.....	85,240		0 8 4	(b) 127	21	26	...	3,908	...	
		60° U.P.	0 12 0							
			0 4 2	(b)						
.....	110,832	25° U.P.	2 8 0	(bb) 290	21	26	...	1,043	...	
		60° U.P.	1 4 0							
(20·3° U.P.) 512,977 (40° U.P.) 3,460	2,060,280	...	...	46,167	...	...	5,899	83,645	2,344	

Thana District, in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.

JOHN POLLEN,

Acting Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per retail shop for sale of				Gross excise receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From drugs, other than Opium column 22 of Form 1.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Bombay	543,276	155,247	123,241	821,764	2,767	3,287	74,706	12,840	34,049	11,145	889	43,717	
Ahmedabad	788,718	90,487	42,507	921,712	13,555	184,342	5,871	24,256	2,121	175	121	2,300	
Kaira	782,448	77,443	11,698	871,589	24,903	124,513	6,181	79,235	601	...	52	832	
Panch Maháls ...	281,750	18,651	13,016	313,417	5,224	...	8,471	62,683	1,831	...	18		
Broach	245,422	71,263	24,805	341,490	5,336	8,756	6,830	31,045	5,244	...	168	5,303	
Surat	572,916	52,307	24,766	649,989	2,203	81	27,083	27,083	17,205	...	111	17,048	
Thána	727,201	36,682	55,697	819,580	2,418	1,063	51,224	43,136	13,706	23	74	13,466	
Násik...	776,824	42,059	24,699	843,582	8,190	76,689	20,575	19,172	2,118	...	86	2,094	
Khándesh	1,270,475	112,200	111,096	1,493,771	6,023	...	14,226	13,831	2,060	...	44	1,907	
Ahmednagar... ...	818,585	47,071	23,099	888,755	35,550	11,194	16,458	21,161	563	...	47	605	
Poona...	989,799	51,200	26,801	1,067,800	14,237	20,937	20,937	23,729	5,616	...	165	5,747	
Sátára	1,163,606	43,256	19,127	1,225,989	21,509	1,225,989	32,263	35,028	617	59	33	653	
Sholápur	686,945	53,971	9,773	750,689	22,748	50,046	17,874	25,023	1,905	...	50	1,875	
Bijápur	703,604	88,522	4,213	796,339	11,060	9,954	49,771	28,422	1,414	13	32	1,380	
Belgaum	873,051	80,484	59,726	1,013,261	8,811	11,385	67,551	28,950	3,482	23	28	3,461	
Dhárwár	903,739	131,000	16,575	1,051,314	8,617	9,304	47,787	22,855	3,866	58	131	3,907	
Kánara	402,644	26,460	17,247	446,351	3,016	4,095	40,577	23,492	3,728	9	86	3,536	
Ratnágiri	1,019,943	79,673	6,310	1,105,926	5,946	8,072	138,241	78,995	2,161	6	23	2,046	
Kolába	560,040	28,938	5,894	594,872	3,342	4,219	42,491	37,179	6,713	27	99	6,600	
Total ...	14,110,986	1,286,914	620,290	16,018,190	6,333	1,623	18,779	25,028	5,341	595	114	5,803	

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and Abkári.

Statement showing the amount of Minimum Revenue guaranteed for Country Spirit Farms for each of the districts in the Bombay Presidency during the year 1898-99. (Wherever there is more than one farm in a district, the guarantee for each farm is shown separately in column 1 of the statement.)

District.		Amount of minimum revenue guaranteed.	Remarks.
		Rs.	
Ahmedabad		1,70,000	
Kaira		50,000	
Sankheda Mewás		17,000	
Thána—			
Sálsette, Bassein and Máhim ...	Rs. 5,74,000		
Umbargaon, Dáhánu and Jawhár State	„ 1,00,000		
Inland tálukás (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur) ...	„ 2,30,000		Three years' contract expires on 31st July 1901.
		9,04,000	
Kolába—			
Panvel and Karjat	Rs. 1,65,000		
Alibág, Pen, Roha, Mángaon and Mahád Tálukás and Sudhágad Mahál.	„ 2,10,000		
		3,75,000	
Khándesh		4,70,000	
Panch Mahals		40,000	Three years' contract expires on 31st July 1900.
Broach...		1,70,000	
Surat		6,65,000	
Násik		1,75,000	
Ahmednagar		82,500	Three years' contract expired on 31st July 1899.
Poona		5,45,000	
Sholápur		1,15,000	
Sátára		93,000	
Bijápur		66,000	
Belgaum		2,65,000	
Dhárwár		250,000	
Kánara—			
Above Ghát tálukas of Haliyál, Sirsi, Siddápur and Yellápur ...	... Rs. 90,000	.....	
Below Ghát tálukas of Kárwár, Kumpta, Honore and Ankola ...	... „ 21,500		Three years' contract expires on 31st December 1901.
		1,11,500	
Ratnágiri		90,000	

JOHN POLLEN,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.

PROVINCE OF SIND.

No. 85 of 1900.

Revenue Department:

Commissioner's Office,
Camp Mirpur Khás, 10th January 1900.

Memorandum.

1. The Commissioner in Sind has the honour to submit the Annual Report on the Administration of the A'bkári Department of the Province of Sind for the revenue year 1898-99.

Principal sources.

2. The sources from which the ábkári revenue during the year 1898-99 was derived were the same as in the preceding year, *viz.*:—

(*a*) The manufacture and sale of intoxicating drugs other than opium and preparations thereof;

(*b*) the sale of foreign imported liquor and of certain other special kinds of country liquor excised at tariff rates;

(*c*) the manufacture and sale of ordinary country liquor;

(*d*) miscellaneous items, such as fines, sale-proceeds of confiscated articles, account books, &c. The amount realized from this source is small.

Intoxicating drugs other than opium and foreign and other liquors.

3. The revenue from intoxicating drugs other than opium and from foreign imported spirits is realized from the sale of farms and the levy of license fees. The system in vogue in previous years of supplying the country liquor consumed in the province partly from the Kotri Distillery and partly from the Uran Distillery continued in force during the year. The revenue from country liquor is realized by the imposition of a quantitative duty per gallon, called the still-head duty, and by the levy of license fees for the right of vend. Appendix C, attached, shows the amount of still-head duty realized.

Restriction on the sale of foreign imported spirits.

4. The restriction on the sale of foreign imported liquors below 15° U. P. continued to be in force, except in the case of bottled spirit of superior quality (costing not less than Rs. 24 per dozen bottles), which is too expensive to enter into undue competition with country liquor. In the licenses for the vend of foreign liquor an amendment was made during the year requiring particulars of the name and style of the firm by which fermented or spirituous liquors are bottled and the country of manufacture to be conspicuously marked on the bottles or other vessels in which such liquor is sold. The amendment was introduced with the object of restricting the importation of cheap German spirits into the market in wood and bottling them locally—*vide* Government Resolution No. 2393, dated 5th April 1898. In its present form, however, the amendment has caused practical difficulties when literal compliance has been enforced, and the question of its retention or modification is under consideration.

Special description of country spirit excised at tariff rates.

5. Sháhjahánpur rum and malt liquor manufactured by the Murree Brewery Company at Quetta are the only liquors of Indian manufacture, excised at tariff rates, that are imported into Sind. Their sale is confined to the larger towns of Karáchi, Hyderabad and Sukkur. For administrative purposes they are treated as foreign liquor and are sold under licenses for the sale of foreign liquor, but the duty levied thereon is an item of excise revenue.

Country liquor.

6. The main source of supply of country liquor for the entire Province of Sind is the Government Distillery at Kotri. In addition to this, supplies of mhowra liquor are obtained from the Uran Distillery. This liquor, which is drunk chiefly by Deccanis, is not consumed at all in the Thar and Párkar District, and excepting small

quantities imported into the districts of Shikárpur and Upper Sind Frontier, the consumption is confined to the towns of Hyderabad and Karáchi, especially the latter.

Toddy.

7. Toddy is drawn and sold in the Karáchi District from date-trees only. The number of these is very limited, and only a few, owned by private individuals, are tapped for this purpose under arrangements with the farmer, as the owners prefer to keep the trees for fruit. Its consumption is confined to settlers from the south and to Surtis. Toddy is not allowed to be sold in Karáchi before sunrise and after sunset. The toddy farmer is restricted from selling country liquor, and no person enjoys the privilege of extracting toddy and using it for domestic purposes. The right to tap the trees and sell the produce was farmed for Rs. 900 as against Rs. 1,200 in the previous year, the decrease being due to less competition at the auction sale of the farm caused by fear of a recrudescence of the plague. The number of shops authorized to sell toddy remained the same, *viz.*, 9—8 at Karáchi and 1 at Kotri. The quantity of toddy sold during the year was 5,516 gallons. The average price was one anna two pies per quart bottle in Karáchi and one anna six pies in Kotri.

Constitution and strength of the A'bkári Establishment.

8. In the Thar and Párkar and Upper Sind Frontier Districts the A'bkári Act continues to be worked by the ordinary revenue establishment, aided by the Police and the Salt and Opium Establishments. In the latter district the shops at Jacobabad are examined every month by the A'bkári Inspector, Sukkur, and the examination of the rural tracts is done by the Deputy Commissioner and his subordinates while on tour. There was no change in the A'bkári Establishment in the three remaining districts, its strength being as follows :—

1 Distillery Inspector, Kotri ...		
2 Assistant Distillery Inspectors ...		
3 Clerks	Working under the orders of the Collector of Hyderabad.	
2 Peons		
1 Sweeper		
1 Abkári Inspector, Hyderabad ...		
1 Do. do. Karáchi ...	Do. do.	Collector of Karáchi.
1 Do. do. Sukkur ...	Do. do.	Collector of Shikárpur.

Broad Results—Financial receipts.

9. The subjoined statement shows the total ábkári revenue in each district and for the whole Province of Sind during the year under report as contrasted with that of the previous year and the average realizations of the past five years. The Budget estimates for the current year are also shown :—

Heads of Revenue.	District.	Annual average realizations of five years ending 1896-97.	Realizations of		Estimates for 1899-1900.
			1897-98.	1898-99.	
		Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	Karáchi	56,328	*80,200	80,000	88,000
	Hyderabad	37,926	46,500	47,100	69,000
	Shikárpur	84,840	90,100	80,500	85,100
	Thar and Párkar	8,735	18,025	19,700	19,100
	Upper Sind Frontier	11,644	15,500	15,500	18,000
	Total ...	1,99,473	2,50,325	2,42,800	2,79,200
Foreign and other liquors dutiable at Tariff rates.	Karáchi	11,721	†13,522	‡12,201	12,500
	Hyderabad	2,094	2,260	2,513	2,611
	Shikárpur	2,680	1,709	1,697	2,100
	Thar and Párkar	50	52	52	100
	Upper Sind Frontier	200	200	200	200
	Total ..	16,745	16,419	16,663	17,511
Country spirit	Karáchi	2,75,216	2,79,006	2,92,560	2,95,000
	Hyderabad	2,72,509	3,02,833	2,96,243	3,01,939
	Shikárpur	1,48,065	1,69,605	1,66,867	1,70,000
	Thar and Párkar	21,914	33,646	31,122	30,000
	Upper Sind Frontier ...	26,583	31,809	29,432	30,000
	Total ...	7,44,287	8,16,899	8,16,224	8,26,939

* The full amount of the farm has been shown, as the remission asked for (Rs. 14,194) has been since refused, and the outstanding balance ordered to be recovered.
† Includes Rs. 1,324 on account of duty on Sháhjahánpur rum.
‡ Includes Rs. 101 do. do.

Heads of Revenue.	District.	Annual average realizations of five years ending 1896-97.	Realizations of		Estimates for 1899-1900.
			1897-98.	1898-99.	
		Rs.	Rs.	Rs.	Rs.
Toddy	Karáchi	1,011	1,200	900	850
	Total of spirit and toddy ...	7,45,298	8,18,099	8,17,124	8,27,789
Miscellaneous	Karáchi	38	116	.....	20
	Hyderabad	73	30	3,134	30
	Shikárpur	48	30	93	50
	Thar and Párkar	.....	1	.....	.....
	Upper Sind Frontier	36	526	11	40
	Total ...	195	703	3,238	140
Total revenue from all sources.	Karáchi	3,44,314	3,74,044	3,85,661	3,96,370
	Hyderabad	3,12,602	3,51,623	3,48,990	3,73,580
	Shikárpur	2,35,633	2,61,444	2,49,157	2,57,250
	Thar and Párkar	30,699	51,724	50,874	49,200
	Upper Sind Frontier	38,463	48,035	45,143	48,240
	Grand Total ...	9,61,711	10,86,869 10,79,825	10,79,825	11,24,640
	Net Decrease ...	.....	7,044	.....	.....

Excepting the increase of Rs. 13,551 in the Karáchi District, which has been ascribed to a larger consumption in the City of Karáchi during the plague under an impression that the use of spirits acts as a prophylactic against that disease, and elsewhere in the district to a gradual increase of population, the revenue from country liquor has fallen in all the other districts to the extent of Rs. 14,229. The greatest decrease occurs in the Hyderabad District, *viz.*, Rs. 6,590, due to reduced consumption of country liquor on account of plague and stagnation of trade. The plague is, therefore, assigned as a cause of increase in Karáchi, while it figures as a cause of decrease in Hyderabad. In the latter place it seems that the decrease on this account is partly due to the preference given to foreign liquor during plague; but a probable cause of the apparent discrepancy is also that there was a very great exodus from Hyderabad, while the people of Karáchi, grown accustomed to the recurrence of the epidemic, left in fewer numbers than in the previous year. The decrease in the still-head duty in the Thar and Párkar District is attributed by the Deputy Commissioner to the diminished retail consumption of liquor following on the depression in trade, and partly to the falling off in the demand for liquor at marriages. The falling off of Rs. 9,600 in the realizations from the farm of intoxicating drugs in the Shikárpur District is explained as being due to the plague epidemic of 1897 in which year the farmer suffered a heavy loss and hence the decreased bid; while the decrease in the revenue from country spirit in the same district is stated to be due to a larger consumption of weak Kotri liquor causing a corresponding diminution in the superior Kotri liquor paying higher duty. This seems to prove that the modifications made in the still-head duty a few years ago, in the interests of sobriety, so as to encourage the consumption of weak liquor compared with strong, are beginning to be taken advantage of. In the Upper Sind Frontier District the decrease in country liquor is due to a smaller number of persons visiting Jacobabad than in 1897-98, when the Governor of Bombay and the Mir of Khairpur were present at the horse-show. The sum of Rs. 3,134 representing the revenue under the head 'Miscellaneous' in the Hyderabad District is composed of Rs. 3,105 paid as fees for setting up a still at the distillery and Rs. 29 as other fees. The differences in the other heads of revenue, which are of a fluctuating nature, are trifling and call for no remarks.

The realizations on country liquor and toddy in the last five years as compared with the revenue of 1886-87, the concluding year of the old system, have been as follows:—

	Rs.
1886-87	... 3,89,955
1894-95	... 7,79,904
1895-96	... 8,44,510
1896-97	... 8,21,195
1897-98	... 8,18,099
1898-99	... 8,17,124

The above figures show that the revenue has been decreasing from the year 1896-97, which saw the first outbreak of plague in Sind. The year 1897-98 was also a prosperous year, while in 1898-99 the inundation was bad, and profits shrunk. And there is no reason at present for suspecting illicit practices. Still, in spite of plague and low inundation, the population and prosperity of Sind continues to advance, and there is no reason apparent why the consumption of one of the few luxuries enjoyed by the inhabitants, at any rate by the prosperous Hindus (for Mahomedans drink little or no liquor), should not advance at the same rate. It seems possible that the excise is too high. A careful enquiry will be made.

Expenditure.

10. The following table shows the expenditure of the past two years:—

District.	Establishment, including Contingencies, &c., 1897-98.	Establishment, including Contingencies, &c., 1898-99.	Remarks.
	Rs. a. p.	Rs. a. p.	
Karáchi	3,500 6 10	3,384 13 3	
Hyderabad	9,559 9 0	10,058 13 1	
Shikárpur	2,293 4 6	2,496 0 10	
Thar and Párkar...	.....	.....	
Upper Sind Frontier	189 13 0	590 12 4	
Total ...	15,543 1 4	16,530 7 6	
		15,543 1 4	
Net increase ...		987 6 2	

The increase is most marked in the Hyderabad and Upper Sind Frontier Districts. In the former district the increase occurs under the heads of contingent charges of the A'bkári Inspector at Hyderabad, pay of establishment at the Kotri Distillery, and rewards, and in the latter under 'Refunds.'

The total realizations of the two years minus the expenditure, are contrasted below:—

	Rs.	Rs.	Rs.
1897-98	... 10,86,869	—15,543	= 10,71,326
1898-99	... 10,79,825	—16,530	= 10,63,295

Incidence of taxation.

11. The incidence of the A'bkári taxation per head of population is shown in the subjoined table:—

District.	Population according to the Census of 1891.	Realizations.			Incidence per Head.		
		Average of five years ending 1896-97.	1897-98.	1898-99.	During five years ending 1896-97.	1897-98.	1898-99.
		Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi	571,951	3,44,314	3,74,044	3,85,661	0 9 8	0 10 6	0 10 9
Hyderabad	876,535	3,08,831	3,51,623	3,48,990	0 5 8	0 6 5	0 6 4
Shikárpur	908,426	2,35,633	2,61,444	2,49,157	0 4 2	0 4 7	0 4 5
Thar and Párkar	340,314	30,699	51,724	50,874	0 1 6	0 2 5	0 2 5
Upper Sind Frontier ...	174,548	38,463	48,035	45,143	0 3 6	0 4 5	0 4 2
Total ...	2,871,774	9,57,940	10,86,869	10,79,825	0 5 4	0 6 1	0 6 0

The incidence was, as usual, highest in the Karáchi District. The fall in the Shikárpur District is stated to be chiefly due to diminished receipts from the bhang farm.

Number of shops in relation to the area and population.

12. The following table shows the number of shops licensed in each district during the year under report as compared with the figures of the preceding two years:—

		Karáchi District.			Hyderabad District.			Shikárpur District.		
		1896-97.	1897-98.	1898-99.	1896-97.	1897-98.	1898-99.	1896-97.	1897-98.	1898-99.
Area in square miles		14,296·77	14,296·77	14,296·77	8,277	8,280	8,273	8,158	8,175	8,167
Population		571,951	571,951	571,951	876,535	876,535	876,535	908,426	908,426	908,426
Drugs	Number of shops ...	140	113	116	129	129	130	231	232	217
	Square miles to a shop.	·102	126	123	64	64	64	35	35	38
	Population to a shop...	4,085	5,061	4,930	6,795	6,795	6,742	3,933	3,916	4,186
Foreign liquor...	Number of shops ...	40	80	66	8	8	8	11	9	8
	Square miles to a shop.	357	178	216	1,035	1,035	1,035	742	908	1,021
	Population to a shop ...	14,299	7,149	8,666	109,567	109,567	109,567	82,584	100,936	113,553
Country liquor .	Number of shops ...	82	88	88	94	97	96	94	94	93
	Square miles to a shop.	174	162	162	88	85	86	87	87	88
	Population to a shop ...	6,975	6,499	6,499	9,325	9,036	9,130	9,664	9,664	9,768
Toddy	Number of shops ...	9	9	9	...	...	...	...	...	...
	Square miles to a shop.	1,589	1,988	1,588	...	...	...	...	...	...
	Population to a shop...	63,550	63,550	63,550	...	...	...	...	...	...
Total	Number of shops ...	271	290	279	231	234	234	336	335	318
	Square miles to a shop	53	49	51	36	35	35	24	24	26
	Population to a shop...	2,111	1,972	2,050	3,794	3,746	3,746	2,704	2,715	2,857

		Thar and Párkar District.			Upper Sind Frontier District.			Total.		
		1896-97.	1897-98.	1898-99.	1896-97.	1897-98.	1898-99.	1896-97.	1897-98.	1898-99.
Area in square miles		13,435	13,435	13,439	2,606·37	2,606·84	2,623·29	46,773·14	46,793·61	46,799·06
Population		340,314	340,314	340,314	174,548	174,548	174,548	2,871,774	2,871,774	2,871,774
Drugs	Number of shops ...	37	37	37	45	45	45	582	556	545
	Square miles to a shop.	363	363	363	58	58	58	80	84	86
	Population to a shop...	9,198	9,198	9,198	3,879	3,879	3,879	4,934	5,165	5,269
Foreign liquor ...	Number of shops ...	1	1	1	1	1	1	61	99	84
	Square miles to a shop.	13,435	13,435	13,439	2,606	2,606·84	2,623·29	767	473	557
	Population to a shop ...	340,314	340,314	340,314	174,548	174,548	174,548	47,078	29,007	34,188
Country liquor...	Number of shops ...	16	17	16	19	18	20	305	314	313
	Square miles to a shop.	840	790	840	137	145	131	153	149	150
	Population to a shop ...	21,270	20,018	21,270	9,187	9,697	8,727	9,415	9,146	9,175
Toddy	Number of shops ...	...	...	...	...	...	...	9	9	9
	Square miles to a shop.	...	...	...	...	...	...	5,197	5,199	5,200
	Population to a shop...	...	...	...	...	...	...	319,086	319,086	319,086
Total	Number of shops ...	54	55	54	65	64	66	957	978	951
	Square miles to a shop.	249	244	249	40	41	40	49	48	49
	Population to a shop...	6,302	6,188	6,302	2,685	2,727	2,645	3,001	2,937	3,020

Consumption of intoxicating drugs.

13. The details of the consumption of intoxicating drugs during the year under report as compared with 1897-98 are illustrated in the subjoined table :—

District.	Bhang.		Charas.		Gánja.		Májun.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Karáchi	477 24 0	477 34 3$\frac{17}{24}$	35 13 0	41 14 11$\frac{1}{4}$	39 21 0	30 19 67$\frac{11}{24}$	0 5 0	0 4 61$\frac{1}{2}$
Hyderabad	881 26 0	732 6 0	24 0 0	17 2 0	25 8 0	19 0 0	....	....
Shikárpur	2,315 8 8$\frac{1}{2}$	1,104 3 39$\frac{1}{2}$	44 10 46$\frac{1}{2}$	33 2 4	0 21 58	....	0 1 16	....
Thar and Párkar	76 10 79	83 3 75	20 2 6	10 6 0	8 18 51	10 8 2	....	....
Upper Sind Frontier	247 0 38$\frac{3}{4}$	270 22 15	7 35 12$\frac{1}{8}$	13 26 35$\frac{1}{4}$	....	....	....	0 0 60$\frac{1}{4}$
Total ..	3,997 29 46$\frac{1}{2}$	2,667 29 53$\frac{5}{24}$	131 20 64$\frac{5}{8}$	115 10 51	73 29 29	59 27 69$\frac{11}{24}$	0 6 16	0 5 42$\frac{3}{8}$

The decrease in the consumption of gánja in the Karáchi District is attributed to the fact that in the previous year's report an excess of 7 maunds was shown over the actual figures; the increase under "Charas" was due partly to two tálukas being overrun by Cutchi immigrants, giving rise to enhanced consumption of this drug. The decrease in the sales of drugs in the Shikárpur District may to some extent be accounted for by the fact that during the year under report there were no sales of surplus stock at half price as at the end of the past year. The Collector of the Shikárpur District states that the figures for his district are not reliable as it is not to the interests of farmers to show correct sales. The increase in the consumption of bháng in the Thar and Párkar District is due mainly to the influx of people from Karáchi and Hyderabad

on the outbreak of plague in those districts. The increase in the consumption of gánja, and the decrease in the quantity of charas consumed, is ascribed to the selling price of charas being greater in proportion to that of gánja, and consequently the people of the desert, impoverished by the absence of rain, resorted more generally to the cheaper drug. The Deputy Commissioner, Upper Sind Frontier, attributes the increase under "Bháng" in his district to considerable sales of this drug to people from Shikárpur at a cheaper rate than that offered to the residents of Jacobabad in consequence of the existence of a disagreement between the farmers of the two districts. In the current year a minimum price has been fixed below which the sale of drugs is prohibited. This, it is expected, will prevent the rivalry referred to, which can do no good to either of the farmers.

14. The following table shows by comparison the imports of foreign spirits into Karáchi during the past two years as reported by the Collector of Customs Karáchi:—

Description.	Rate of duty per gallon.	Number of Gallons imported.						Remarks.
		1897-98.			1898-99.			
		From Foreign Ports.	From Coast Ports.	Total.	From Foreign Ports.	From Coast Ports.	Total.	
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Liquor— Ale, Beer and Porter ...	1 anna ...	311,168	61,329	372,497	274,464	30,227	304,691	The figures in this table include imports for the Punjáb and other parts of India, and do not, therefore, furnish any indication as to the actual consumption in Sind.
Spirit— Brandy, Gin, Whisky, &c.	Rs. 6 and 8 per gallon.	129,727	3,356	133,083	110,740	3,158	113,898	
Wine and Spirits— Champagne, Claret, Port, Sherry and other sorts ...	Rs. 6, 2½ and 1 per gallon.	35,871	2,267	38,138	36,774	2,103	38,877	
Total ...		476,766	66,952	543,718	421,978	35,488	457,466	

15. The subjoined table gives the details of the sales at shops licensed to sell foreign liquor in the several districts in Sind in 1898-99 as compared with the previous year:—

District.		Fermented Liquors.	Spirits.							Wines.				Liqueurs.	Total.
		Ale, Beer and Porter.	Brandy.	Whisky.	Gin.	Old Tom.	Indian Rum.	Imported Rum.	Spirits of Wine.	Port.	Sherry.	Claret.	Other Wines including Champagne.		
		Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.
Karáchi ...	1897-98 ...	36,484 6	8,494 9	8,456 8	461 0	294 5	28 1	298 5	201 9	1,349 0	325 2	806 6½	628 8	271 4½	58,100 4
	1898-99 ...	35,316 2	8,657 4	10,174 11	419 3	223 11½	12 4	307 8	192 1	1,099 1	349 5	765 7	2,238 5½	415 1	60,171 4
Hyderabad ...	1897-98 ...	*2,870 4	1,687 4½	936 4½	23 4½	47 1½	9 6½	29 8	0 11	131 10½	24 9½	57 5½	63 5½	38 9½	5,921 1½
	1898-99 ...	†3,091 6½	1,931 6½	1,128 0½	10 5½	64 6½	0 4	24 8½	...	152 2	29 9	67 11	103 11	50 2	6,655 1½
Shikárpur ...	1897-98 ...	806 0	953 0	1,000 0	54 0	36 0	48 0	5 0	1 0	65 0	16 0	34 0	78 0	63 0	3,154 0
	1898-99 ...	887 0	1,007 0	1,040 0	45 0	53 0	51 0	5 0	0 0	72 0	13 0	26 0	88 0	64 0	3,351 0
Thár and Párkar.	1897-98 ...	4 1	31 7	31 4½	...	...	...	0 9	...	...	...	...	...	...	67 9½
	1898-99 ...	12 11	41 10½	36 1	...	...	...	0 3	...	2 7	...	...	1 11	...	95 7½
Upper Sind Frontier.	1897-98 ...	24 5½	60 7½	50 8	2 8	2 11	...	3 5	...	4 0	...	...	2 8	5 6	156 11
	1898-99 ...	19 10	44 10½	35 0	1 0	4 4	3 4	...	...	3 7	...	...	2 2	8 3	117 4½
Total ...	1897-98 ...	40,189 4½	11,232 4	10,475 0½	541 0½	380 5½	85 7½	337 3	203 8	1,549 10½	365 11½	888 0	772 9½	378 8	67,400 1½
	1898-99 ...	39,327 5½	11,682 7½	12,414 0½	475 8½	345 10½	67 0	337 7½	192 1	1,329 5	392 2	859 6	2,434 5½	532 6	70,390 5½

* This does not include 7 casks of beer and porter sold to regiments.
† This does not include 9 casks of beer and porter sold to regiments.

The increase in sales in the Hyderabad District, *viz.*, 734 dozens 0½ quarts, is due to the more extensive use of foreign liquor at marriages, and during the plague, as a prophylactic against which it is considered to be more efficacious

than the country liquor. In connection with the increase in the Shikárpur District, the Collector states that the increase, which amounts to only 197 dozen bottles, calls for no special remarks, as the consumption is normal considering the figures of 1896-97, which were 3,482 dozens. The disclosure of frauds practised by the Babu Manager of the North-Western Railway Company Stores at Sukkur, and the stoppage put to the unrestricted sales of liquor by that society to the public, has given an impetus to local trade and has resulted in one more license being taken for the wholesale vend of foreign liquor at a fee of Rs. 400. The licenses to the stores have only been renewed on the distinct understanding that the directors will abide by the terms thereof, and the terms of the concession granted by the Manager, North-Western Railway, in the matter. The increased consumption in the Thar and Párkar District has been explained to be due partly to immigrants from Hyderabad settling temporarily at Umarkot on account of the recrudescence of plague, and partly to the belief that the free use of foreign liquor would prove a safeguard against the disease. The decrease in the Upper Sind Frontier District is chiefly due to a smaller number of people having visited Jacobabad during the Horse Show as mentioned above.

Consumption of country liquor.

16. The details of the consumption of country liquor manufactured at the Kotri Distillery, and imported from Uran for the last five years, as also for 1886-87, the last year of the old farming system, is given in the following table:—

Year.	Karáchi.	Hyderabad.	Shikárpur.	Thar and Párkar.	Upper Sind Frontier.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1886-87	36,927	37,208	46,144	2,454	11,763	134,496
1894-95	76,351	55,118	29,185	4,663	5,413	171,030
1895-96	79,310	62,855	31,244	5,626	5,972	185,007
1896-97	68,569	64,852	31,912	5,786	6,436	177,555
1897-98	68,664	60,324	33,655	6,509	6,531	175,683
1898-99	72,925	60,080	33,479	6,027	5,984	178,495

The reasons for the increases and decreases of consumption in various districts have already been given above and it is unnecessary to discuss them again here. The Collector of Shikárpur reports that the combination among distillers at Kotri, referred to in the concluding portion of paragraph 16 of the previous year's administration report, has been broken up. Two of the distillers have been given shops for retail sale in Upper Sind, where they have depôts as well, a measure likely to benefit the retailer and the public.

17. Appendix A shows, by comparison with the figures of the preceding year, the details of foreign liquor licenses granted during the year under report. The increase of Rs. 250, exclusive of agent's fees, in the realisations from license fees in the Hyderabad District, was due to the license fee for a refreshment bar being raised from Rs. 250 to Rs. 500. No importer's license nor retail license was issued in the Shikárpur District. The Collector states that one more license has been taken for the wholesale vend of Europe and foreign liquor in Sukkur in the current year.

18. Appendix B shows the details of wholesale and retail country liquor licenses as contrasted with those of the preceding year. The total number of licenses decreased by 4, but the revenue increased by about Rs. 53.

Distillery operations.

19. Appendix C shows the quantity of liquor manufactured at the Kotri Distillery, as also that imported from Uran during 1897-98 and 1898-99.

The following figures show the sales in gallons in the last two years of the weak and strong liquor of both kinds:—

		1897-98.	1898-99.
		Gallons.	Gallons.
Kotri liquor ...	Weak	5,501	5,965
	Strong	126,913	123,609
Uran liquor ...	Weak	41,100	46,451
	Strong	2,170	2,469

The gradual increase in the consumption of Uran liquor has not been explained: probably it may be due to the duty being lighter in comparison with the Kotri liquor which enables the dealers to make a larger profit on its sale. Enquiries are, however, being made in the matter, and if the fact is as suspected, arrangements may be made to equalise the duties. The following statement shows the consumption of weak Kotri and weak Uran liquor in the several districts of Sind for the year 1898-99 as compared with the consumption of the preceding year:—

		Karáchi District.		Hyderabad District.		Shikárpur District.		Thar and Parkar District		Upper Sind Frontier District.		Total.	
		Gals.	Pts.	Gals.	Pts.	Gals.	Pts.	Gasl.	Rs.	Gals.	Pts.	Gals.	Pts.
Kotri weak ...	1898-99 ...	1,261	0	1,036	0	2,921	0	188	0	558	4	5,964	4
	1897-98 ...	1,586	0	1,162	0	2,140	0	136	0	477	0	5,501	0
Uran weak ...	1898-99 ...	40,232	4	6,163	0	...		...		55	4	46,451	0
	1897-98 ..	36,010	6	4,769	3	32	0	...		287	6	41,099	7

The number of pot stills remained the same during the year, but there were 13 worm stills as against 12 in the preceding year. The total quantity of liquor turned out was 131,153 gallons. The average strength of liquor manufactured during the year was, as last year, 6° U. P. for strong and 36° U. P. for weak liquor.

The approximate cost of manufacturing liquor during the year is reported to have been as follows:—

		Weak.	Strong.
		Rs. a. p.	Rs. a. p.
Plain liquor, per gallon ...	Worm still	1 1 5	1 3 6
	Pot still (used for redistillation only).		
Flavoured liquor, per gallon ...	Worm still	1 4 11	1 7 6
	Pot still (used for redistillation only).		

The decrease in the cost of manufacture is due to reduction in the market prices of molasses and other ingredients.

The average prices charged by distillers during the year as compared with those of the preceding year were as follows:—

Plain spirit, per gallon:—

	Weak.	Strong.
Worm still—	Rs. a. p.	Rs. a. p.
1898-99	1 4 6	1 9 10
1897-98	1 4 4	1 9 9

Flavoured spirit, per gallon:—

Worm still—		
1898-99	1 6 4	1 11 7
1897-98	1 6 4	1 11 6

The maximum retail prices exclusive of the still-head duty were as follows:—

	Weak.	Strong.
	Rs. a. p.	Rs. a. p.
Plain spirit, per gallon ...	1 14 0	2 0 0
Flavoured spirit „ ...	2 4 0	2 8 0

Offences against Ábkári Laws.

20. The number of offences against the Ábkári laws reported and disposed of during the past two years is contrasted in the subjoined table:—

District,	1897-98.									1898-99.								
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.
							Rs. a. p.		Rs. a. p.							Rs. a. p.		Rs. a. p.
Karáchi	4	4	4	3	2	1	50 0 0	..	20 0 0	11	15	15	13	12	4	666 0 0	...	.....
Hyderabad	12	13	13	9	8	1	150 0 0	1	57 8 0	14	17	17	14	13	1	405 0 0	1	188 0 0
Shikárpur	44	57	57	45	41	4	1,076 0 0	1	249 0 0	44	46	46	39	39	3	555 4 11	*4	196 8 0
Thar and Párkar ...	3	3	3	3	2	1	25 0 0	...	.....	1	1	1	1	1	...	60 0 0	...	30 0 0
Upper Sind Frontier.	22	24	24	20	19	1	255 0 0	...	156 0 0	16	23	23	21	21	...	907 0 0	1	†443 8 0
Total ...	85	101	101	80	72	8	1,556 0 0	2	482 8 0	86	102	102	88	86	8	2,593 4 11	6	858 0 0

* In three of these cases conviction was reversed; in the remaining one it was upheld, but the fine reduced from Rs. 200 to Rs. 100.
† Includes Rs. 250-8-10 which has yet to be paid.

The number of cases reported rose from 85 to 86. The majority of the cases in the Shikárpur District related to the possession of more than the authorized quantity of bhang. This was the result of the half price sales at the close of the previous year owing to the farm changing hands. The details of the 86 cases may be classed as follows:—

Breaches of ábkári license	1
Illicit importation and transport of country liquor ...	18
Illicit importation, possession, sale, manufacture, or transport of intoxicating drugs	67
	86

21. The existing system of ábkári administration is working satisfactorily. No undue attempt is made to stimulate sales, and local opinion is always consulted in the matter of opening new shops.

Local option.

H. E. M. JAMES,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
Revenue Department,
Bombay.

District and Locality.	1897-98.															No of Shops, excluding temporary Stalls at end of year.
	Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.			
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees. realized.	No.	Fees realized.		
Karáchi District.	Rs.		Rs. a.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs. a. p.		Rs. a. p.		
Karáchi Town and Cantonment.	500	2	1,000 0	400	2	800	700	4	2,800	100	7	625 0 0	75	11,494 8 0		38
	50	9	412 8	300	7	2,101	500	2	1,000	700	2	1,400 0 0				
				200	1	200				600	1	600 0 0				
										500	1	501 0 0				
										8	1	8 0 0				
										6	1	6 0 0				
										3	2	6 0 0				
										2	2	4 0 0				
										1	31	31 0 0				
Thul	...	...	...	...	...	...	...	...	...	50	1	50 0 0	1	50 0 0		1
Tatta (Jungshahi) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....		...
Kotri	...	...	...	...	..	...	500	1	500	50	2	100 0 0	3	600 0 0		2
Dádu	...	...	...	...	...	...	...	...	...	50	1	53 0 0	1	53 0 0		1
Total ...	...	11	1,412 8	...	10	3,101	...	7	4,300	...	52	3,384 0 0	80	12,197 8 0		42
Hyderabad District.																
Hyderabad Town ...	...	..	...	500	1	2,008	...	...	...	250	1	252 0 0	8	2,260 0 0		8
				300	3											
				200	3											
Total ...	...	...	...	...	7	2,008	...	...	...	...	1	252 0 0	8	2,260 0 0		8
Shikárpur District.																
Shikárpur	...	...	...	200	2	402	...	...	...	...	...	...	2	402 0 0		2
Sukkur	...	...	...	400	1	402	...	...	...	400	1	14 3 11	14	1,054 3 11		5
				500	1	501				75	1	77 0 0				
										50	1	51 0 0				
										1	9	9 0 0				
Ruk (Naushahro) ...	...	...	...	...	...	...	...	..	...	50	1	52 0 0	1	52 0 0		1
Lárkhána	...	...	...	200	1	201	...	...	...	...	...	...	1	201 0 0		1
Total ...	...	...	...	...	5	1,506	...	...	...	...	13	203 3 11	18	1,709 3 11		9
Thar and Párkar District.																
Umarkot	..	...	...	50	1	52	...	...	...	...	...	...	1	52 0 0		1
Total ...	...	...	...	...	1	52	...	...	...	...	...	...	1	52 0 0		1
Upper Sind Frontier District.																
Jacobabad	...	...	...	200	1	200	...	...	...	...	...	...	1	200 0 0		1
Total ...	...	...	...	...	1	200	...	...	...	...	...	...	1	200 0 0		1
GRAND TOTAL ...	...	11	1,412 8	...	24	6,867	...	7	4,300	...	66	3,839 3 11	108	16,418 11 11		61

A.

Licenses.

1898-99.

Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total, Licenses of all kinds.		No. of Shops, excluding temporary Stalls at end of year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.		
Rs.		Rs. a.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.		Rs. a. p.		
500	2	1,000 0	400	1	400	700	3	2,103	100	5	505				(a) 3 at Rs. 50 for 6 months. (b) 1 at Rs. 200 for 3 months. (c) 2 at Rs. 60 each for 6 months. (d) 1 at Rs. 40 for 3 months from 17th March but extended to 31st August on payment of Rs. 4 in addition. (e) Temporary licenses. (f) Temporary license from 20th April to 31st July 1899.
50	9	(a) 375 0	300	7	2,101	500	2	1,002	700	3	2,103				
			200	2	400	100	1	(b) 51	600	1	601				
						(c) 60	2	42	500	1	501	60	11,226 0 0	37	
						(d) 40	1	15	3	1	4				
									2	2	4				
									1	(e)17	19				
...	...	...	20	(f) 1	20	...	...	...	...	...	.....	1	20 0 0	...	
...	...	...	...	...	...	...	...	...	50	1	51	1	51 0 0	1	
...	...	...	200	1	200	500	1	501	50	1	51	3	752 0 0	3	
...	...	...	...	...	...	...	...	...	50	1	51	1	51 0 0	1	
...	11	1,375 0	...	12	1,321	...	10	3,714	...	33	3,890	66	12,100 0 0	42	
...	...	...	500	1	2,011	...	...	...	500	1	502	8	2,513 0 0	8	
			300	3											
			200	3											
...	...	...	...	7	2,011	...	...	...	...	1	502	8	2,513 0 0	8	
...	...	...	200	2	403	...	...	...	...	...	.....	2	403 0 0	2	
...	...	...	400	1	402	...	...	...	75	1	76	14	1,042 0 0	4	(g) Temporary stalls for one night.
			500	1	502				50	1	52				
									1	(g)10	10				
...	...	...	...	...	...	...	...	...	50	1	52	1	52 0 0	1	
...	...	...	200	1	201	...	...	...	...	...	.....	1	201 0 0	1	
...	...	...	...	5	1,508	...	...	...	...	13	190	18	1,698 0 0	8	
...	...	...	50	1	52	...	...	...	...	...	.....	1	52 0 0	1	
...	...	...	...	1	52	...	...	...	...	...	.....	1	52 0 0	1	
...	...	...	200	1	200	...	...	...	...	...	.....	1	200 0 0	1	
...	...	...	...	1	200	...	...	...	...	...	.....	1	200 0 0	1	
...	11	1,375 0	...	26	6,892	...	10	3,714	...	47	4,582	94	16,563 0 0	60	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

1897-98.

District and Locality.	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		No. of shops exluding temporary stalls at the end of year.
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.	
			Rs. a. p.	Rs. a.		Rs. a. p.			Rs. a. p.		Rs. a. p.	
Karachi District.				150 0	1							
				200 0	6							
				350 0	4							
Karachi City and Cantonment ...	...	6	8 0 0 (Agent's fees).	300 0	6	8,365 0 0	...	...	...	33	8,373 0 0	33
				250 0	5							
				400 0	1							
				500 0	4		•	4	90 0 0			
				6 0	1							
				10 0	4							
				11 4	1							
				12 8	1							
				25 0	10							
Rest of the District ...	...	...	...	50 0	20	3,010 6 8	...	...	...	55	3,100 6 8	51
				70 0	1							
				75 0	3							
				80 0	4							
				100 0	2							
				200 0	4							
Total ...	...	6	8 0 0	...	78	11,375 6 8	...	4	90 0 0	88	11,473 6 8	84
Hyderabad District.												
Hyderabad City and Cantonment ...	...	1	1 0 0 (Agent's fees).	250 0	17	4,900 0 0	...	...	...	21	4,901 0 0	21
				200 0	3							
				200 0	5		60	1				
				175 0	1		50	1	125 0 0	79		
				150 0	10		15	1				
				125 0	5							
				100 0	5							
				90 0	1							
Rest of the District ...	...	2	1 0 0 (Agent's fees).	75 0	3	5,560 0 0	...	...	...	...	5,686 0 0	76
				50 0	13							
				45 0	2							
				35 0	4							
				30 0	1							
				25 0	9							
				15 0	6							
				12 0	9							
Total ...	...	3	2 0 0	...	94	10,460 0 0	...	3	125 0 0	100	10,587 0 0	97
Shikarpur District.												
				250 0	1							
				225 0	1							
				175 0	1							
				150 0	1							
Shikárpur Town ...	...	...	...	125 0	2	1,283 0 0	5	1	5 0 0	10	1,288 0 0	9
				100 0	1							
				75 0	1							
				50 0	1							
				225 0	1							
				175 0	2							
				150 0	1							
Sukkur Town ...	...	3	5 0 0 (Agent's fees).	125 0	3	1,814 0 0	...	...	...	18	1,819 0 0	18
				100 0	4							
				75 0	4							
Rohri	...	...	...	75 0	1	127 0 0	...	...	...	2	127 0 0	2
				50 0	1							
				250 0	4		2	1	2 0 0			
				225 0	1							
				150 0	1							
				125 0	1							
				90 0	2							
				70 0	2							
				60 0	2							
Rest of the District ...	...	3	3 0 0 (Agent's fees).	50 0	6	3,237 0 0		...	...	66	3,242 0 0	65
				40 0	7							
				30 0	6							
				25 0	2							
				20 0	14							
				15 0	1							
				12 0	2							
				10 0	11							
Total ...	...	6	8 0 0	...	88	6,461 0 0	...	2	7 0 0	96	6,476 0 0	94

B.

Licenses.

1898-99.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		No. of shops, excluding temporary stalls at end of year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
		Rs. a. p.	Rs. a.		Rs. a. p.			Rs. a. p.		Rs. a. p.		
...	6	...	150 0	1	8,318 0 0	...	...	...	33	8,318 0 0	33	
			200 0	6								
			250 0	4								
			300 0	6								
			350 0	5								
			400 0	1								
			500 0	4								
...	...	...	10 0	3	3,031 0 0	...	2	46 0 0	55	3,077 0 0	53	
			12 0	1								
			12 8	2								
			15 0	2								
			20 0	1								
			25 0	6								
			30 0	7								
			35 0	1								
			40 0	6								
			50 0	4								
			55 0	2								
			65 0	1								
			70 0	4								
			75 0	4								
			80 0	1								
			85 0	2								
			100 0	1								
			125 0	1								
			175 0	1								
			200 0	3								
...	6	...	...	80	11,349 0 0	...	2	46 0 0	88	11,395 0 0	86	
...	1	1 0 0 (Agent's fees).	250 0	17	4,894 0 0	...	...	...	21	4,895 0 0	21	
			200 0	3								
...	2	2 0 0 Agent's fees).	200 0	6	5,613 0 0	60	2	122 0 0	77	5,737 0 0	75	
			165 0	1								
			150 0	9								
			145 0	1								
			125 0	4								
			100 0	4								
			90 0	1								
			80 0	1								
			75 0	5								
			50 0	8								
			45 0	2								
			40 0	2								
			35 0	3								
			30 0	4								
			25 0	9								
			15 0	8								
			12 0	5								
...	3	3 0 0	...	93	10,507 0 0	...	2	122 0 0	98	10,632 0 0	96	
...	...	...	250 0	1	1,283 0 0	...	...	...	9	1,283 0 0	9	
			225 0	1								
			175 0	1								
			150 0	1								
			125 0	2								
			100 0	1								
			75 0	1								
			50 0	1								
...	3	6 0 0 (Agent's fees).	225 0	1	1,816 0 0	...	...	...	18	1,822 0 0	18	
			175 0	2								
			150 0	1								
			125 0	3								
			100 0	4								
			75 0	4								
...	...	...	75 0	1	127 0 0	...	...	...	2	127 0 0	2	
			50 0	1								
...	3	2 0 0 (Agent's fees).	250 0	4	3,174 0 0	...	...	...	64	3,176 0 0	64	
			225 0	1								
			150 0	1								
			125 0	1								
			90 0	1								
			70 0	2								
			60 0	2								
			50 0	7								
			40 0	6								
			30 0	*7								
			25 0	2								
			20 0	14								
			15 0	1								
			12 0	2								
			10 0	10								
...	6	8 0 0	...	87	6,400 0 0	...	...	...	93	6,408 0 0	93	

*Includes one license of Rs. 30 issued for a broken period i. e., 9 months for Rs. 25 from 1st November 1898 to 31st July 1899.

APPENDIX

District and Locality.	1897-98.												Number of shops excluding temporary stalls at the end of the year
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.			
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
			Rs. a. p.	Rs.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
Thar and Párkar District.													
Thar and Párkar ...	...	...	...	200 135 100 75 65 50 35 30 25 12½ 6	3 2 1 2 1 1 1 1 2 1 2	1,393 8 0	30	1	30 0 0	18	1,423 8 0		17
Total ...	...	...	...	...	17	1,393 8 0	...	1	30 0 0	18	1,423 8 0		17
Upper Sind Frontier District.													
Jacobabad	...	1	1 0 0	150 125 100 75 50 50	1 2 1 2 1 1	725 0 0	...	...	...	9	726 0 0		9
Rest of the District ...	...	1	1 0 0	25 20 12 6	1 1 5 1	120 0 0	...	...	...	9	121 0 0		9
Total ...	...	2	2 0 0	...	16	845 0 0	...	...	...	18	847 0 0		18
GRAND TOTAL ...	...	17	20 0 0	...	293	30,534 14 8	...	10	252 0 0	320	30,806 14 8		310

B—*continued.*

1898-99.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
		Rs. a. p.			Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
...	...	...	200 135 100 75 65 50 35 30 25 15 6	3 2 1 2 1 1 1 1 2 1 1	1,403 0 0	30	1	30 0 0	17	1,433 0 0	16	
...	...	...	...	16	1,403 0 0	...	1	30 0 0	17	1,433 0 0	16	
...	2	2 0 0	150 125 100 75 50	1 2 1 3 2	(a) 857 12 0	...	...	...	11	859 12 0	11	(a) Includes Rs. 14 as Agent's fees and Rs. 18-12 for one license issued only for a portion of year in lieu of the one cancelled during the year.
...	1	1 0 0	35 25 12 6	1 1 5 1	132 0 0	...	...	...	9	133 0 0	9	(b) Includes Rs. 42 on account of license fee and Re. 1 on account of Agent's fee for the year under report and credited into the Treasury in the previous year.
...	3	3 0 0	...	17	989 12 0	...	...	...	20	(b) 992 12 0	20	
...	18	14 0 0	...	293	30,648 12 0	...	5	198 0 0	316	30,860 12 0	311	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

APPENDIX C.

Consumption of Country Liquor.

District.	1897-98. Country Liquor issued from the Kotri Distillery. Between 35° and 40° U. P. (Weak). Quantity.	Duty at the rate of Rs. 2-12-0 per gallon.	Between 4° and 8° U. P. (Strong). Quantity.	Duty at the rate of Rs. 5 per gallon.	Mowra Liquor imported from the Uran Distillery. Between 25° and 28° U. P. (weak). Quantity.	Duty at the rate of Rs. 3 per gallon.	Between 12° U. P. and London Proof (Strong.) Quantity.	Duty at the rate of Rs. 5 per gallon.	Total. Liquor.	Duty realizations.	1898-99. Country Liquor issued from the Kotri Distillery. Between 35° and 40° U. P. (Weak). Quantity.	Duty at the rate of Rs. 2-12-0 per gallon.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.
Karáchi	1,586 0	4,163 4 0	29,137 0	1,45,685 0 0	36,010 6	1,08,032 4 0	1,930 4	9,652 8 0	68,664 2 170 0	2,67,533 0 0 1,324 0 0	1,261 0	3,310 2 0
Hyderabad ...	1,162 0	3,050 4 0	54,193 0	2,70,900 0 0	4,769 3	14,308 2 0	194 2	971 4 0	60,323 5	2,89,319 10 0	1,036 0	2,719 8 0
Shikárpur... ...	2,140 0	5,617 8 0	31,438 0	1,57,190 0 0	32 0	96 0 0	45 0	225 0 0	33,655 0	1,63,128 8 0	2,921 0	7,668 15 0
Thar and Párkar...	136 0	357 0 0	6,378 0	31,865 0 0	.....	.....	...	.....	6,509 0	32,222 0 0	188 0	493 8 0
Upper Sind Frontier	477 0	1,252 2 0	5,767 0	28,835 0 0	297 6	863 4 0	...	.....	6,531 6	30,950 6 0	558 4	1,466 1 0
Total ...	5,501 0	14,440 2 0	126,913 0	6,34,565 0 0	41,099 7	1,23,299 10 0	2,169 6	10,848 12 0	175,853 5	7,84,477 8 0	5,964 4	15,658 2 0

District.	1898-99—*continued.* Country Liquor issued from the Kotri Distillery—*continued.* Between 4° and 8° U. P. (Strong). Quantity.	Duty at the rate of Rs. 5 per gallon.	Mowra Liquor imported from the Uran Distillery. Between 25° and 28° U. P. (Weak). Quantity.	Duty at the rate of Rs. 3 per gallon.	Between 12° U. P. and London Proof (Strong). Quantity.	Duty at the rate of Rs. 5 per gallon.	Total. Liquor.	Realizations.	Contrast. Increase. Liquor.	Duty realized.	Decrease. Liquor.	Duty realized.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.
Karáchi	29,143 0	1,45,715 0 0	40,232 4	11,20,697 8 0	2,288 4	11,442 8 0	72,925 0 40 0	2,81,165 2 0 100 14 0	4,260 6	13,632 2 0	 0	.....
Hyderabad ...	52,747 0	2,63,735 0 0	6,163 0	18,489 0 0	133 4	667 8 0	60,079 4	2,85,611 0 0	.....	.....	244 1	3,708 10 0
Shikárpur... ...	30,557 4⅔	1,52,785 7 0	.....	.....	...	.....	33,478 4⅔	1,60,454 6 0	.....	.....	176 3½	2,674 2 0
Thar and Párkar...	5,839 0	29,195 0 0	.....	.....	...	.....	6,027 0	29,683 8 0	.....	.....	482 0	2,533 8 0
Upper Sind Frontier	5,321 7⅓	26,609 9 4	55 4	166 8 0	48 0	240 0 0	5,983 7⅓	28,482 2 4	.....	.....	547 6⅔	2,469 3 8
Total ...	123,608 4	6,18,040 0 4	46,451 0	1,39,353 0 0	2,470 0	12,350 0 0	178,534 0	7,85,502 0 4	4,260 6 1,580 3	13,632 2 0 12,607 9 8	1,580 3	12,607 9 8
								Net Increase ..	2,680 3	1,024 8 4		

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. I.

Excise Revenue and Net Revenue of 1898-99.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																													
District.	Imported Liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits and Fermented Liquors.								Opium and its Preparations, including Poppy Heads.					Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.									Remarks.
	License fees.	Duty on spirits.	Duty on malt liquors.	License fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of country spirits.	Deficiency in minimum guaranteed revenue for still-head duty.	Tree tax.	Toddy-shop licence fees.	Deficiency in minimum guaranteed revenue for Tree-tax.	Total.	Duty at the rate of Rs. 640 per lb. or at Rs. 700 per chest of 136 lbs. 4 tolas 80 gr.	License fees.	Deficiency in minimum guaranteed vend.	Gain on sale-proceeds of opium.	Total.	Fees on permits.	License fees.	Total.	Fines and forfeitures under Abkári Act.	Fines and forfeitures under Opium Act.	Other items, Abkári Revenue.	Other items, Excise Opium Revenue.	Total.	Grand Total.	Total charges as in Form No. 2.	Net Revenue in the year.	
	Rs.	Rs.			Rs.	Rs.		Rs.			Rs.		Rs.	Rs.			Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	12,100	*101	...	...	101	2,81,165	...	11,395	...	...	960	...	2,93,460	23,031	...	...	6,659	29,690	...	80,000	80,000	...	4	...	3,475	3,479	4,18,830	8,178	4,10,652	
Hyderabad ...	2,513	...	...	...	...	2,85,611	...	10,632	...	...	...	...	2,96,243	37,227	...	...	17,011	2,336	...	47,100	47,100	3	...	3,131	3,671	6,805	4,89,039	13,193	4,73,030	
Thar and Párkar	52	...	...	...	...	29,689	..	1,433	...	...	...	..	31,122	28,098						19,700	19,700	...	...	...	3,168	3,168		2,816		
Shikárpur ...	1,697	...	...	...	...	1,60,454	...	6,413	...	...	...	...	1,66,867	20,873	...	...	6,332	29,718	...	80,500	80,500	93	3	...	1,869	1,965	3,26,442	4,393	3,20,963	
Upper Sind Frontier ...	200	...	...	...	...	28,482	...	950	...	...	...	...	29,432	2,513						15,500	15,500	†11	...	...	552	563		1,086		
Total ...	16,562	101	...	...	101	7,85,401	...	30,823	...	...	960	...	8,17,124	1,11,742	...	...	30,002	1,41,744	...	2,42,800	2,42,800	107	7	3,131	12,735	15,980	12,34,311	29,666	12,04,645	

* Duty on Shahjahánpur Rum.

† Besides Magisterial fines to the extent of Rs. 907 were inflicted and recovered during the year.

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1898-99.

1		2	3	4	5	6	7	8
District.		Details of Charges during the year.					Grand Total, Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	A'bkári ...	3,384 13 3	.....	.....	.....	.....	3,384 13 3	
	Opium	2,119 14 11	698 7 3	.....	1,975 4 0	.....	4,793 10 2	
	Total ...	5,504 12 2	698 7 3	.....	1,975 4 0	.....	8,178 7 5	
Hyderabad	A'bkári ...	9,351 13 4	217 6 0	203 0 0	286 9 9	.....	10,058 13 1	
	Opium... ...	2,955 10 10	.....	23 12 0	154 5 3	.....	3,133 12 1	
	Total ...	12,307 8 2	217 6 0	226 12 0	440 15 0	.....	13,192 9 2	
Shikárpur	A'bkári ...	2,092 13 4	312 7 0	.....	90 12 6	.....	2,496 0 10	
	Opium... ...	1,183 0 0	363 4 0	.....	350 14 9	.....	1,897 2 9	
	Total ...	3,275 13 4	675 11 0	.....	441 11 3	.....	4,393 3 7	
Thar and Párkar ...	A'bkári ...	.....	.....	.....	24 4 0	.....	24 4 0	
	Opium	2,057 3 2	600 0 0	65 8 0	69 0 0	.....	2,791 11 2	
	Total ...	2,057 3 2	600 0 0	65 8 0	93 4 0	.....	2,815 15 2	
Upper Sind Frontier ...	A'bkári- ...	.....	.....	193 0 0	18 2 0	379 10 4	590 12 4	
	Opium... ...	346 4 6	125 0 0	.....	23 8 0	.....	494 12 6	
	Total ..	346 4 6	125 0 0	193 0 0	41 10 0	379 10 4	1,085 8 10	
Grand Total	A'bkári ...	14,829 7 11	529 13 0	396 0 0	419 12 3	379 10 4	16,554 11 6	
	Opium	8,662 1 5	1,786 11 3	89 4 0	2,573 0 0	.....	13,111 0 8	
	Grand Total ...	23,491 9 4	2,316 8 3	485 4 0	2,992 12 3	379 10 4	29,665 15 2	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	MANUFACTURES OF LIQUOR—NUMBER OF					VEND OF LIQUOR AND DRUGS.																						
						Number of Wholesale Licenses for sale of					Number of Special Licenses for Retail Sale of Liquors, otherwise than in Ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers.					Number of Shops licensed to sell by Retail.												
																		Country Fermented Liquor (Toddy).					Opium and its Preparations.					
District.	Breweries.	Distilleries for the manufacture of Spirit paying Duty at higher rates than ordinary Country Spirits.	Country Spirit Distilleries.		Out-stills.	European liquors, imported or manufactured in India.	Country Spirit.	Country fermented liquor (Toddy).	Opium and its Preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment-rooms and Stalls.	Railway Refreshment-rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European Liquors imported or manufactured in India.	Country Spirit.	Domestic Consumption Licenses.	Hawking Licenses.	Tree-foot Booth Licenses.	Toddy-shop Licenses.	Total.	Raw Opium.	Madat and Chandul, and other Preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (Druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.).	REMARKS.
			Mhowra and Molasses Spirit.	Toddy Spirit.																								
			Central Distilleries, public or private.																									
Karáchi	...	...	...	...	...	23 (Import 11 Wholesale 12.)	6	...	...	...	5	5	3	...	20	10	82*	...	...	...	9	9	76	...	76	...	116	* Permanent 80 Temporary 2 82
Hyderabad	...	...	1	...	...	7	3	...	...	...	...	1	...	...	...	...	93	...	...	...	...	...	94	...	94	1	130	
Shikárpur	...	...	...	...	...	5	6	...	...	...	...	1	2	...	10	...	87	...	...	...	...	...	62	...	62	5	217	
Thar and Párkar ...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	17	...	...	...	...	...	54	...	54	...	37	
Upper Sind Frontier ...	...	...	...	...	...	1	3	...	...	...	...	...	...	...	...	...	17	...	...	...	...	...	11	...	11	...	45	
Total ...	...	...	1	...	...	37	18	...	...	...	5	7	5	...	30	10	296	...	...	...	9	9	297	...	297	6	545	

By order,

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.					OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.
	Caoutchoucined Spirits.		Rectified Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.				Rate of duty.				Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).
											Uran Liquor.		Kotri Liquor.						
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of (65⅓) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 28°.	At strength of between 12° U. P. and London Proof.	At strength of 25° to 28° U. P.	At strength of 4° to 8° U. P.	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries amount sold by retail.)	Whole-sale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhâng.	Gânja.	Charas.	Máju.
		Rs. a. p.		Rs. a. p.							Gals. pts.	Gals. pts.	Gals. pts.	Gals. pts. t.	Gals.		Rs. a. p.	S. t. g.	Rs. a.	Rs. a.	S. t. g.	S. t. g.	S. t. g.	S. t. g.
Karáchi ...	30	0 1 9⅜ at 5 per cent. *ad valorem*	10	9 12 0	...	...	...	...	...	...	40,232 4	2,288 4	1,261 0	29,143 0 0	59,904·7475	25° to 28° between 12° and London Proof 35° to 40° U. P. 4° to 8° U. P.	3 0 0 5 0 0 2 10 0 5 0 0	2,239 31 45	22 0	27 0	19,114 3¼	1,219 67½	1,654 11¾	34 61 90
Hyderabad ...	...	...	...	...	...	...	...	...	...	...	6,163 0	133 4	1,036 0	52,747 0 0	54,882·975	.....	...	3,619 24 0	22 0	27 0	29,286 0 0	760 0 0	682 0 0	...
Shikárpur ...	...	...	...	...	...	...	...	...	...	...	...	...	2,922 0	30,557 0 0	30,549·83	.....	...	1,970 50 45	22 0	27 0	44,163 0 0	.....	1,323 0 0	...
Thar and Párkar.	...	...	...	...	...	...	...	...	...	...	...	...	188 0	5,839 0 0	5,606·16	.....	...	2,731 57 0	22 0	27 0	3,323 75 45	408 2 45	406 0 45	...
Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	...	55 4	48 0	858 4	5,321 7⅓ 0	5,439·576	.....	...	244 27 90	22 0	27 0	19,822 15 0	.....	546 35 4	0 60 10
Total ..	30	0 1 9⅜ at 5 per cent. *ad valorem*	10	9 12 0	...	...	...	...	...	...	46,451 0	2,470 0	5,965 4	123,607 7⅓ 0	156,383·289	.....	...	10,805 30 0	22 0	27 0	166,709 13 172·5	2,387 69 137·5	4,610 47 4	35 41 100

By order,

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 5

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of Persons per Retail Shop for Sale of				Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From opium and its preparations, column 19 of Form 1.	From drugs other than opium, column 22 of Form 1.		
Karáchi	101,533	459,273	11,145	571,951	6,975	63,550	7,526	4,931	5,344	861	1,399	7,522	
Hyderabad	173,235	686,368	16,932	876,535	9,425	...	9,325	6,742	3,408	908	537	4,781	
Shikárpur	181,919	722,576	3,931	908,426	10,441	...	14,652	4,186	1,856	477	886	3,192	
Thar and Párkar ...	92,243	191,512	56,559	340,314	20,018	...	6,302	9,198	916	1,766	579	3,271	
Upper Sind Frontier .	18,606	155,408	534	174,548	10,268	...	15,868	3,879	1,698	308	888	2,864	
Total ...	567,536	2,215,137	89,091	2,871,774	57,127	63,550	53,673	28,936	13,322	4,320	4,289	21,630	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

ADEN.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE REVENUE YEAR 1898-99.

I.—Constitution of the Department.

Since 1897-98 there have been no changes in the sanctioned strength of the Aden establishment. At Perim, a separate department is not maintained, the ábkári work being carried on by the Local Police.

II.—Sources of Revenue and System of Administration.

2. The sources of revenue and system of administration remain unaltered.

III.—Financial Results of the Year's Administration.

3. The realizations of the year under report are contrasted in the following table with those of the previous year :—

Item.	Aden.		Perim.		Total Aden and Perim.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	60,999	61,542	384	1,398	61,383	62,940
2. License fees for the sale of imported foreign liquors	5,400	5,400	100	100	5,500	5,500
3. Still-head duty on country liquors ...	22,823	22,918	...	...	22,823	22,918
4. License fees for the manufacture and sale of country liquor	400	400	...	...	400	400
5. License fee for the manufacture and sale of intoxicating drugs	2,622	2,160	...	...	2,622	2,160
6. Duty on the import and export of intoxicating drugs	167	317	...	...	167	317
7. Miscellaneous	2,071	7,692	...	...	2,071	7,692
Total ...	94,482	1,00,429	484	1,498	94,966	1,01,927

4. The comparative statements given below show the amount collected under each head of revenue from 1894-95 to 1898-99, and in the last column the results of the present year are contrasted with each corresponding item of the previous year :—

Aden.

Item.	Realization in 1894-95.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1897-98.	Realization in 1898-99.	Realization in 1898-99 contrasted with 1897-98.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ..	52,398	51,769	58,411	60,999	61,542	543	...
2. License fees for the sale of imported foreign liquors	6,300	5,850	5,513	5,400	5,400	...	...
3. Still-head duty on country liquor...	23,365	23,875	24,975	22,823	22,918	95	...
4. License fees for the manufacture and sale of country liquor	400	400	400	400	400	...	...
5. License fee for the manufacture and sale of intoxicating drugs ...	2,150	2,000	2,800	2,622	2,160	...	462
6. Duty on the import and export of intoxicating drugs	48	79	39	167	317	150	...
7. Miscellaneous	1,463	2,051	3,029	2,071	7,692	5,621	...
Total ...	86,125	86,024	95,167	94,482	1,00,429	6,409	462

Perim.

Item.	Realization in 1894-95.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1897-98.	Realization in 1898-99.	Realization in 1898-99 contrasted with 1897-98	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquor ...	2,114	1,602	1,884	384	1,398	1,014	...
2. License fee for the sale of imported foreign liquor	100	100	100	100	100	...	...
Total ...	2,214	1,702	1,984	484	1,498	1,014	...

IV.—Imported Foreign Liquors.

5. Details of the quantity of imported foreign wines, spirits and liquors passed for consumption in Aden and Perim, respectively, during 1897-98 and 1898-99 are contrasted below :—

Item.	Aden.		Perim.		Total Aden and Perim.		Aden, 1897-98, contrasted with 1898-99.		Perim, 1897-98, contrasted with 1898-99.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	Increase.	Decrease.	Increase.	Decrease
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, viz., Ale, Beer, Porter, Cider and other fermented liquors ...	127,388	141,986	312	284	127,700	142,270	14,598	...	...	28
2. Rum	4,528	3,891	...	87	4,528	3,978	...	637	87	...
3. Spirits, viz., Brandy, Gin, Whisky and Spirits other sorts	9,545	10,357	93	225	9,638	10,582	812	...	132	...
4. Spirits used in arts rendered unfit for human consumption...	1,430	724	4	...	1,434	724	...	706	...	4
5. Wines—Champagne and other sparkling Wines ...	389	356	8	35	397	391	...	33	27	...
6. Wines—Other sorts, viz., Port, Claret, and Sherry.	7,298	6,408	30	90	7,328	6,498	...	890	60	...
7. Liqueurs	132	202	12	15	144	217	70	...	3	...
Total ...	150,710	163,924	459	736	151,169	164,660	15,480	2,266	309	32

6. In Aden twelve licenses were issued, and in Perim one license, for the sale of imported foreign liquors against the same number in 1897-98. Eliminating comparison with the previous year, the revenue realized in Perim on imported foreign liquors is not more than the average of former years.

V.—Country Liquor.

7. The quantity manufactured was as follows :—

Item.	1897-98.	1898-99.
In Aden.		
Date liquor 50° U.P.	9,850	9,900
Do. 25° U.P.	13	7
In Perim.—Nil.		
Total ...	9,863	9,907

VI.—Intoxicating Drugs.

8. Details of the consumption of intoxicating drugs, including opium, during 1898-99 are given below :—

District.	Gánja.		Májum.		Bháng.		Opium.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.	Mds. lbs. t.
Aden and Sheik Othman.	45 3 22	49 14 0	5 14 26	3 4 0	2 0 10	4 0 0	5 6 0	4 19 0
Perim	...	...	...	...	...	...	...	...

VII.—Miscellaneous.

9. The abnormal increase under "Miscellaneous" is due to the payment of warehouse rent on the accidental bonding of a large cargo of wines and spirits discharged from the S. S. "P. de Satrustegui," bound for Manilla, which, however, on the outbreak of the Spanish-American-war, put back to Barcelona.

VIII.—Expenditure.

10. The expenditure during the year was Rs. 6,976 against 7,221 in 1897-98. The items and amount of expenditure from 1894—99 are shown below :—

Item.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1898-99 contrasted with 1897-98.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment...	5,842	5,771	6,269	6,508	6,285	...	223
Contingency	652	716	691	713	691	...	22
Total ...	6,494	6,487	6,960	7,221	6,976	...	245

IX.—Revenue and Expenditure.

11. The following statements give the expenditure for the last five years, the net and gross revenue, and the percentage of expenditure compared with gross revenue for the same period: —

Aden.

Year.	Expenditure.	Gross Revenue.	Net Revenue.	Percentage of Expenditure.
	Rs.	Rs.	Rs.	
1894-95	6,494	86,125	79,631	7·5
1895-96	6,487	86,024	79,537	7·5
1896-97	6,960	95,167	88,207	7·
1897-98	7,221	94,182	87,261	7 6
1898-99	6,976	1,00,429	93,453	6·9
Total ...	34,138	4,62,227	428,089	7 3

As previously stated, the working expenses at Perim are *nil*. The annual net revenue collected there since 1894-95 is given in paragraph 4.

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X.—Incidence of Taxation.

12. The incidence of ábkári taxation per head of population, according to the census returns of 1891, is noted in the following table :—

Place.	Population according to the Census of 1891.	1897-98.		1898-99.	
		Realizations.	Incidence of Taxation per Head of Population.	Realizations.	Incidence of Taxation per Head of Population.
		Rs.	Rs. a. p.		Rs. a. p.
Aden	44,079	94,482	2 2 4	100,429	2 4 5
Perim	986	484	0 7 10	1,498	1 8 4
Total ...	45,065	94,966	2 1 9	101,927	2 4 2

XI.—Prosecutions under the A'bka'ri Act.

13. *Nil.*

XII.—Conduct of the Establishment.

The conduct of the establishment has been satisfactory. I have nothing but praise for the excellent and efficient manner in which Mr. O'Byrne, the Inspector, has carried out his duties.

H. HARRISON,
Collector of A'bkári, Aden.

A'bka'ri Office,
Aden, 11th October 1899.